BENGAL SECRETARIAT LIBRARY

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR THE YEAR

1893-94.

CALCUTTA:
OFFICE OF THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1895.

CALCUTTA:
GOVERNMENT OF INDIA CENTRAL PRINTING OFFICE,
8, HASTINGS STREET.

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GENERAL ACCOUNTS

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No. 1.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE and RECEIPTS for the Year ended

RECEIPTS.		For details, *vide* page No.	
Revenue:			
Principal Heads of Revenue—	*Rx.*		
Land Revenue	25,589,609		
Opium	6,627,571		
Salt	8,228,876		
Stamps	4,509,351		
Excise	5,388,573		
Other Heads	9,849,620		
TOTAL, PRINCIPAL HEADS		23	60,193,600
Interest		45	875,487
Post Office, Telegraph, and Mint		53	2,747,714
Receipts by Civil Departments		65	1,631,302
Miscellaneous		87	999,149
Railways		111	20,296,973
Irrigation		121	2,296,409
Buildings and Roads		145	674,354
Receipts by Military Department		173	850,226
TOTAL REVENUE . Rx.			90,565,214
Debt, Deposits, and Advances:			
Permanent Debt (Net) incurred		217	4,043,311
Temporary Debt (Net) incurred		217	6,000,000
Unfunded Debt (Net)		217	559,960
Deposits and Advances (Net)		217	4,344,848
Loans and Advances by Imperial Government (Net)		217	1,021,591
Secretary of State's Bills drawn		217	9,530,235
TOTAL RECEIPTS			116,065,159
Balance on April 1st—India	Rx. 15,271,756		
England	£ 2,268,388	217	17,540,144
GRAND TOTAL			133,605,303

and DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1894.

DISBURSEMENTS.		For details, *vide* page No.	
Expenditure:			
Direct Demands on the Revenues		23	9,865,577
Interest		45	4,446,369
Post Office, Telegraph, and Mint		53	2,550,670
Salaries and Expenses of Civil Departments		65	14,637,840
Miscellaneous Civil Charges		87	5,646,877
Famine Relief and Insurance		105	1,117,801
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)		109	73,903
Railway Revenue Account		111	21,832,476
Irrigation		121	2,862,567
Buildings and Roads		145	5,810,852
Army Services		173	23,253,597
Special Defence Works		187	324,974
TOTAL*			92,423,503
	Rx.		
Add—Provincial Surpluses, that is, portion of Allotments to Provincial Governments, not spent by them in the year	100,777		
Deduct—Provincial Deficits, that is, portion of Provincial Expenditure defrayed from Provincial Balances	*412,068*	189	*311,291*
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.			92,112,212
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works		193	3,621,252
Debt, Deposits, and Advances —			
Loans and Advances by Provincial Governments (Net Advances)		217	195,799
Capital of Railway Companies (Net Payments)		217	711,466
Remittances (Net)		217	138,246
Secretary of State's Bills paid		217	9,960,176
TOTAL DISBURSEMENTS			106,739,151
Balance on March 31st—India	Rx. 25,565,588		
England	£ 1,300,564	217	26,866,152
GRAND TOTAL			133,605,303

	Rx.
Revenue	90,565,214
Expenditure chargeable thereon	92,112,212
DEFICIT	1,546,998

No. 2.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received on each Account

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF REVENUE.	Number of Account.	Number of Page.	India, (a) General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	Rx.	Rx.	Rx.	
Principal Heads of Revenue:							
Land Revenue	13A	27	175,044	692,222	2,331,915	561,728	1
Opium	14A	30	11	24,004	36,255	40,174	2
Salt	15A	31	1,838,656	...	167,590	...	3
Stamps	16	34	54,733	175,214	156,094	84,717	4
Excise	17	35	95,591	279,367	397,713	272,519	5
Provincial Rates	18	36	11,051	99,204	101,044	61,121	6
Customs	19A	37	...	...	523,608	...	7
Assessed Taxes	20	39	148,272	49,727	83,808	27,183	8
Forest	21	40	65,584	113,448	578,510	48,850	9
Registration	22	42	2,168	12,170	5,733	4,737	10
Tributes from Native States	23	43	210,788	24,290	29,186	10,010	11
TOTAL			2,601,898	1,469,646	4,411,456	1,111,039	12
Interest:	24	46	338,304	4,914	4,276	170	13
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,553,651	875	14	...	14
Telegraph	28	55	955,696	...	...	...	15
Mint	29	63	72,306	...	...	...	16
TOTAL			2,581,653	875	14	...	17
Receipts by Civil Departments:							
Law and Justice	31A	69	39,835	41,196	74,145	14,486	18
Police	32	73	1,778	20,591	26,668	15,289	19
Marine	33A	74	25,357	...	27,438	1	20
Education	34	79	1,303	8,635	2,392	4,504	21
Medical	36A	81	976	1,666	1,864	41	22
Scientific and other Minor Departments	38A	84	11,146	1,679	161	7,543	23
TOTAL			80,395	73,767	132,668	41,864	24
Miscellaneous:							
Receipts in aid of Superannuation, &c.	41A	97	85,248	6,063	4,144	2,113	25
Stationery and Printing	42A	99	12,625	3,766	5,576	575	26
Exchange	43	101	106,920	...	...	...	27
Miscellaneous	44A	102	50,027	10,525	43,971	17,373	28
TOTAL			254,820	20,354	53,691	20,061	29
Railways:							
State Railways (Gross Receipts)	49	112	7,455,915	795,336	647,086	9,390	30
Guaranteed Companies (Net Traffic Receipts)	49A	114	3,383,812	...	...	...	31
Subsidized Companies (Repayment of Advances of Interest)	54	119	...	...	...	...	32
TOTAL			10,839,727	795,336	647,086	9,390	33
Irrigation:							
Major Works:							
Direct Receipts	56	122	...	...	...	...	34
Portion of Land Revenue due to Irrigation	58	126	...	...	...	...	35
Minor Works and Navigation	59	134	6,216	...	10,050	...	36
TOTAL			6,216	...	10,050	...	37
Buildings and Roads:							
Military Works	61	146	36,175	13	6,115	420	38
Civil Works	61	146	7,869	15,043	27,343	17,137	39
TOTAL			44,044	15,056	33,458	17,557	40
Receipts by Military Department:							
Army.							
Effective	63	174	495,250	...	...	...	41
Non-Effective	63	174	43,521	...	...	...	42
TOTAL			538,771	...	...	...	43
Total Revenue			17,285,828	2,379,948	5,292,699	1,200,081	44

(*a*) Throughout the Accounts this heading includes the Receipts and Charges connected with the Bengal Army, the Northern India Salt Governor-General in Council, the Revenue and Charges of the Districts of Coorg, Ajmere, etc., and the expenses of the British Representatives

(*b*) The Column headed "Exchange" shows, under the several heads of Revenue and Expenditure which include transactions in England, the words, the number necessary to be added to the figures of the transactions in England to turn the pounds sterling into tens of rupees at the average the column headed "England" to make the total express the value in tens of rupees was therefore ·6498652.

in the several PROVINCES of *British India,* and in *England,* for the Year ended 31st March 1894.

transactions in *India*, including those of "Exchange"]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	(b) Exchange.	GRAND TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
1	3,871,432	5,936,875	2,423,636	4,957,001	4,639,756	25,589,609	...	...	25,589,609
2	4,868,237	49,168	5,127	...	1,604,595	6,627,571	...	...	6,627,571
3	2,374,133	...	...	1,629,776	2,218,721	8,228,876	...	...	8,228,876
4	1,597,671	724,973	413,377	743,243	559,329	4,509,351	...	...	4,509,351
5	1,214,817	572,202	197,133	1,287,466	1,071,765	5,388,573	...	...	5,388,573
6	878,221	944,423	423,896	678,181	317,430	3,514,571	...	...	3,514,571
7	540,859	...	...	174,182	443,724	1,682,373	...	...	1,682,373
8	442,320	238,782	140,696	225,171	383,212	1,739,171	...	...	1,739,171
9	80,161	170,986	91,330	194,718	379,435	1,723,022	...	...	1,723,022
10	138,914	42,129	30,129	119,919	60,247	416,146	...	...	416,146
11	...	...	27,751	344,952	127,360	774,337	...	...	774,337
12	16,006,765	8,679,538	3,753,075	10,354,609	11,805,574	60,193,600	...	...	60,193,600
13	183,456	33,282	29,633	59,565	205,321	858,921	10,041	6,525	875,487
14	1,142	...	5,581	...	...	1,561,263	...	...	1,561,263
15	...	...	...	...	...	955,696	2,061	1,339	959,096
16	...	...	...	...	155,049	227,355	...	...	227,355
17	1,142	...	5,581	...	155,049	2,744,314	2,061	1,339	2,747,714
18	170,471	104,820	63,984	106,352	63,307	678,596	...	...	678,596
19	94,262	50,662	79,275	49,604	79,402	417,531	...	...	417,531
20	93,373	...	...	3	6,252	152,424	...	...	152,424
21	61,491	28,124	11,434	40,138	58,157	216,178	...	...	216,178
22	20,453	16,676	4,776	11,281	14,211	71,944	1,934	1,257	75,135
23	20,179	16,319	12,511	17,283	3,690	90,511	562	365	91,438
24	460,229	216,601	171,980	224,661	225,019	1,627,184	2,496	1,622	1,631,302
25	26,066	21,296	12,700	18,209	40,313	216,152	97,904	63,625	377,681
26	17,127	8,287	11,641	14,295	10,606	84,498	...	...	84,498
27	...	...	...	...	...	106,920	...	...	106,920
28	122,647	32,548	21,017	74,769	48,589	421,466	5,203	3,381	430,050
29	165,840	62,131	45,358	107,273	99,508	829,036	103,107	67,006	999,149
30	1,851,751	1,407,082	3,031,472	1,054,626	626,069	16,878,727	230	150	16,879,107
31	...	...	...	...	...	3,383,812	...	...	3,383,812
32	...	...	...	34,054	...	34,054	...	...	34,054
33	1,851,751	1,407,082	3,031,472	1,088,680	626,069	20,296,593	230	150	20,296,973
34	167,262	585,353	515,912	29,700	51,458	1,349,685	...	...	1,349,685
35	...	117,498	21,899	531,491	76,038	746,926	...	...	746,926
36	88,693	17,447	33,525	18,619	25,248	199,798	...	...	199,798
37	255,955	720,298	571,336	579,810	152,744	2,296,409	...	...	2,296,409
38	15	68	407	273	2,408	45,894	...	...	45,894
39	97,090	83,950	71,743	116,739	148,933	585,847	25,828	16,785	628,460
40	97,105	84,018	72,150	117,012	151,341	631,741	25,828	16,785	674,354
41	...	...	...	125,958	73,274	694,482	39,636	25,758	759,876
42	...	...	...	15,863	14,377	73,761	10,055	6,534	90,350
43	.	..	...	141,821	87,651	768,243	49,691	32,292	850,226
44	19,022,243	11,202,950	7,680,585	12,673,431	13,508,276	90,246,041	193,454	125,719	90,565,214

Department, the Post Office, the Telegraph, the Calcutta Mint, the Survey and other Departments under the direct administration of the
at the principal Native Courts in India
exchange thereon calculated in accordance with the average rate obtained for Bills and Telegraphic Transfers sold during the year; or in other
rate of Exchange. During the year this average rate was 1s.—2·5406429d. per Rupee, see page 244, and the proportion to be added to the figures in

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
Direct Demands on the Revenues:			*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Refunds and Drawbacks	11	25	13,055	4,446	23,835	1,870	1
Assignments and Compensations	12	26	319,477	7,043	4	4,839	2
Charges in respect of collection, *viz.*:							
Land Revenue	13B	28	51,062	169,291	439,506	100,587	3
Opium (including cost of Production)	14C	31	1,263	...	...	...	4
Salt (including cost of Production)	15B	32	112,010	...	664	...	5
Stamps	16	34	*—78,831*	7,548	4,517	3,625	6
Excise	17	35	2,571	4,603	10,403	1,060	7
Provincial Rates	18	36	...	...	3,049	273	8
Customs	19B	38	...	...	18,030	...	9
Assessed Taxes	20	39	375	...	2,105	112	10
Forest	21	40	58,452	91,778	185,415	26,750	11
Registration	22	42	669	4,279	2,688	2,590	12
TOTAL			480,103	288,988	690,216	141,706	13
Interest:							
Interest on Debt,*other than that charged to Railways and Irrigation Works	25	48	*—347,849*	3,860	1,194	50	14
Interest on other Obligations	26	50	401,382	154	1,142	19	15
TOTAL			53,533	4,014	2,336	69	16
Post Office, Telegraph, and Mint:							
Post Office	27	54	1,267,466	6,777	13,599	4,158	17
Telegraph	28	55	672,178	...	...	...	18
Mint	29	63	41,326	...	...	...	19
TOTAL			1,980,970	6,777	13,599	4,158	20
Salaries and Expenses of Civil Departments:							
General Administration	30	66	441,498	55,740	114,669	34,624	21
Law and Justice	31B	70	171,491	137,802	326,967	65,880	22
Police	32	73	58,384	149,382	934,490	133,237	23
Marine (including River Navigation)	33B	75	145,948	...	86,471	5,907	24
Education	34	79	16,370	60,039	61,355	36,522	25
Ecclesiastical	35	80	16,464	5,001	9,586	1,568	26
Medical	36B	81	25,498	37,633	48,093	28,180	27
Political	37	82	585,431	4,433	40,146	15,198	28
Scientific and other Minor Departments	38B	85	226,113	6,864	9,027	4,789	29
TOTAL			1,687,197	456,894	1,630,804	325,905	30
Miscellaneous Civil Charges:							
Territorial and Political Pensions	39	88	27,367	25,812	15,804	1,631	31
Civil Furlough and Absentee Allowances	40	96	955	...	129	...	32
Superannuation Allowances & Pensions	41B	98	52,193	26,466	33,108	8,902	33
Stationery and Printing	42B	99	*—127,556*	20,527	54,067	8,975	34
Miscellaneous	44B	103	48,019	5,690	17,312	11,267	35
TOTAL			978	78,495	120,420	30,775	36
Famine Relief and Insurance:							
Famine Relief	45	106	...	...	...	...	37
Construction of Protective Railways	46	106	...	...	...	...	38
Construction of Protective Irrigation Works	47A	107	...	...	...	...	39
TOTAL			...	...	...	...	40
Carried over			4,202,781	835,168	2,457,375	502,613	41

(*a*) *See* foot-note (*b*) to Account No. 2.

*The " Interest on Debt " distributed as follow

	India.
	Rx.
Interest on Debt, other than that charged to Railways and Irrigation Works as above	*—238,318*
Under Railway Revenue Account	(*c*)3,346,574
Under Irrigation	1,165,558
	4,273,814

(*c*) Includes Rx. 19,415 charged to

(*d*) Includes £216,948 charged to " Interest

REVENUES of *India*, in *India* and in *England*, for the Year ended 31st March 1894.

transactions *in India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange. (*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	64,390	21,636	8,112	35,790	82,886	256,020	...	...	256,020
2	29,275	32,894	14,558	116,131	1,004,039	1,528,260	...	...	1,528,260
3	472,522	777,660	382,210	959,562	669,073	4,021,473	85	55	4,021,613
4	1,870,650	...	...	...	2,585	1,874,498	1,278	831	1,876,607
5	2,684	...	...	199,643	157,462	472,463	1,177	765	474,405
6	63,171	16,480	19,071	32,502	24,341	92,424	38,875	25,263	156,562
7	64,854	9,217	5,185	60,507	34,893	193,293	50	32	193,375
8	43,548	702	363	...	5,874	53,809	...	...	53,809
9	54,250	...	...	17,553	53,680	143,513	135	88	143,736
10	17,879	2,098	1,131	2,051	5,309	31,060	...	...	31,060
11	40,393	96,070	63,617	135,547	206,285	904,307	1,273	827	906,407
12	78,550	20,558	9,497	76,144	28,748	223,723	...	...	223,723
13	2,802,166	977,315	503,744	1,635,430	2,275,175	9,794,843	42,873	27,861	9,865,577
14	14,326	28,923	21,305	17,936	21,937	*—238,318*	2,505,280	1,628,094	3,895,056
15	14,502	73,188	8,300	5,446	46,825	550,958	215	140	551,313
16	28,828	102,111	29,605	23,382	68,762	312,640	2,505,495	1,628,234	4,446,369
17	37,069	18,281	19,968	8,217	10,348	1,385,883	103,993	67,581	1,557,457
18	...	...	...	...	...	672,178	139,378	90,577	902,133
19	...	...	...	...	42,262	83,588	4,541	2,951	91,080
20	37,069	18,281	19,968	8,217	52,610	2,141,649	247,912	161,109	2,550,670
21	231,001	162,753	133,550	159,498	185,799	1,519,132	265,812	172,742	1,957,686
22	1,089,501	641,352	411,638	558,430	517,082	3,920,143	224	146	3,920,513
23	585,839	699,221	386,325	437,129	534,686	3,918,693	662	430	3,919,785
24	94,114	...	...	12,357	4,511	349,308	245,443	159,505	754,256
25	365,449	195,052	136,399	273,151	324,690	1,469,027	1,657	1,077	1,471,761
26	17,986	25,498	25,051	38,695	36,527	176,376	137	89	176,602
27	184,407	125,433	94,015	259,456	165,254	967,969	6,760	4,393	979,122
28	6,789	14,414	155,767	7,943	99,479	929,600	21,958	14,270	965,828
29	51,382	25,562	33,168	43,331	26,122	426,358	39,960	25,969	492,287
30	2,626,468	1,889,285	1,375,913	1,789,990	1,894,150	13,676,606	582,613	378,621	14,637,840
31	112,461	104,932	33,584	75,678	74,959	472,228	21,950	14,265	508,443
32	28	58	...	86	292	1,548	197,521	128,362	327,431
33	185,755	191,329	92,508	143,609	176,677	910,547	1,784,051	1,159,393	3,853,991
34	327,866	59,141	48,318	104,704	102,154	598,196	51,510	33,475	683,181
35	36,613	19,468	12,934	48,724	29,167	229,194	27,055	17,582	273,831
36	662,723	374,928	187,344	372,801	383,249	2,211,713	2,082,087	1,353,077	5,646,877
37	265	...	...	223	8	496	...	...	496
38	...	...	...	1,060,954	...	1,060,954	...	...	1,060,954
39	...	2,060	2,087	40,063	11,834	56,044	186	121	56,351
40	265	2,060	2,087	1,101,240	11,842	1,117,494	186	121	1,117,801(*b*)
41	6,157,519	3,363,980	2,118,661	4,931,060	4,685,788	29,254,945	5,461,166	3,549,023	38,265,134

For further details, see page 49 :—

England.	Exchange.	Total.
£	*Rx.*	*Rx.*
2,505,280	1,628,094	3,895,056
(*d*)1,214,411	789,203	5,350,188
...	...	1,165,558
3,719,691	2,417,297	10,410,802

(*b*) The following further sums, which are included under State Railways Revenue Account, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of companies:—

Indian Midland Railway . .	Rx.	275,194
Bengal-Nagpur Railway . .	,,	96,574
		371,768

State Railways—" Interest on Capital deposited by Companies."
chargeable against Companies on Advances."

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the

[Rx. 1 is recorded for every 10 rupees, in respect of the

HEADS OF EXPENDITURE.	Number of Account.	Page.	India, General.	Central Provinces.	Burma.	Assam.	Number of Item.
			Rx.	Rx.	Rx.	Rx.	
Brought forward from page 6			4,202,781	835,168	2,457,375	502,613	1
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	48	110	...	...	...	2,254	2
Railway Revenue Account:							
State Railways:							
Working Expenses	49A	114	2,657,427	432,829	421,267	7,632	3
Interest on Debt	25	48	3,114,405	...	212,754	...	4
Annuities in purchase of Railways	49A	114	...	...	...	...	5
Interest chargeable against Companies on advances	50	117	...	...	...	...	6
Interest on Capital deposited by Companies	51	117	...	19,415	...	...	7
Guaranteed Companies:							
Surplus Profits, Land and Supervision	52	118	523,911	10,576	...	7,065	8
Interest	49A	114	2,495	...	...	...	9
Subsidized Companies: Land, etc.	54A	119	...	...	...	10,042	10
Miscellaneous Railway Expenditure	55	120	30,658	2,801	24,089	...	11
TOTAL			6,328,896	465,621	658,110	24,739	12
Irrigation:							
Major Works:							
Working Expenses	57	123	...	...	...	...	13
Interest on Debt	25	48	629,633	...	...	...	14
Minor Works and Navigation	60	135	16,216	...	113,984	...	15
TOTAL			645,849	...	113,984	...	16
Buildings and Roads:							
Military Works	62	149	868,490	1,309	181,652	8,122	17
Civil Works	62	149	141,620	219,359	734,367	340,108	18
TOTAL			1,010,110	220,668	916,019	348,230	19
Army Services:							
Army:							
Effective	63	175	9,012,132	...	...	...	20
Non-Effective	63	175	458,108	...	...	...	21
TOTAL			9,470,240	...	...	...	22
Special Defence Works	65	188	162,947	...	...	...	23
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL			21,820,823	1,521,457	4,145,488	877,836	24
Add—Portion of Allotments to Provincial Governments not spent by them in the year	68	192	1,467	...	...	...	25
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	68	192	...	*60,932*	*96,530*	*9,126*	26
Total Expenditure charged against Revenue			21,822,290	1,460,525	4,048,958	868,710	27
Expenditure not charged to Revenue:							
Capital Outlay on Railways and Irrigation Works:							
State Railways	69	194	734,445	—9,419	249,606	67,005	28
Irrigation Works	69	194	...	...	...	...	29
TOTAL			734,445	—9,419	249,606	67,005	30

Revenues of *India*, in *India* and in *England*, for the Year ended 31st March 1894—*continued.*

transactions in *India*, including those of "Exchange."]

Number of Item.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	England.	Exchange.(*a*)	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
1	6,157,519	3,363,980	2,118,661	4,931,060	4,685,788	29,254,945	5,461,166	3,549,023	38,265,134
2	...	...	...	63,993	7,656	73,903	...	...	73,903
3	987,117	711,538	1,908,197	698,099	439,869	8,263,975	...	...	8,263,975
4	...	...	...	...	...	3,327,159	997,463	648,216	4,972,838
5	...	...	...	...	...	...	1,695,547	1,101,877	2,797,424
6	...	...	...	...	...	...	216,948	140,987	357,935
7	...	12,394	...	...	...	31,809	679,635	441,671	1,153,115
8	11,477	11,930	...	12,568	27,731	605,258	...	...	605,258
9	...	...	...	...	...	2,495	2,154,720	1,400,277	3,557,492
10	1,229	3,933	...	5,796	...	21,000	...	...	21,000
11	11,501	5,382	21,898	7,110	...	103,439	...	...	103,439
12	1,011,324	745,177	1,930,095	723,573	467,600	12,355,135	5,744,313	3,733,028	21,832,476
13	145,518	254,665	231,340	116,821	40,613	788,957	...	...	788,957
14	244,148	291,777	...	...	...	1,165,558	...	...	1,165,558
15	149,330	25,290	71,266	314,967	215,412	906,465	962	625	908,052
16	538,996	571,732	302,606	431,788	256,025	2,860,980	962	625	2,862,567
17	2,542	3,068	57,688	11,953	19,444	1,154,268	15,965	10,375	1,180,608
18	764,972	571,707	431,446	647,003	633,796	4,484,378	88,411	57,455	4,630,244
19	767,514	574,775	489,134	658,956	653,240	5,638,646	104,376	67,830	5,810,852
20	...	...	...	3,153,991	2,860,047	15,026,170	2,167,670	1,408,693	18,602,533
21	...	...	...	318,548	162,010	938,666	2,250,122	1,462,276	4,651,064
22	...	...	...	3,472,539	3,022,057	15,964,836	4,417,792	2,870,969	23,253,597
23	...	...	...	...	...	162,947	98,206	63,821	324,974
24	8,475,353	5,255,664	4,840,496	10,281,909	9,092,366	66,311,392	15,826,815	10,285,296	92,423,503
25	46,448	...	...	...	52,862	100,777	...	...	100,777
26	...	*4,652*	*17,675*	*223,153*	...	*412,068*	...	...	*412,068*
27	8,521,801	5,251,012	4,822,821	10,058,756	9,145,228	66,000,101	15,826,815	10,285,296	92,112,212
28	—58	198,933	521,190	500	2,710	1,764,912	711,971	462,685	2,939,568
29	35,531	47,209	352,104	175,643	49,563	660,050	13,113	8,521	681,684
30	35,473	246,142	873,294	176,143	52,273	2,424,962	725,084	471,206	3,621,252

(*a*) *See* foot-note (*b*) to Account No. 2.

No. 4.—STATEMENT showing the details of EXPENDITURE in ENGLAND, for the Year ended 31st March 1894.

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Direct Demands on the Revenues:			
Refunds and Drawbacks	...	...	...
Assignments and Compensations	...	...	...
Charges in respect of Collection, *viz.*:—			
Land Revenue	...	85	85
Opium	1,278	...	1,278
Salt	1,177	...	1,177
Stamps	38,875	...	38,875
Excise	50	...	50
Provincial Rates	...	...	...
Customs	135	...	135
Assessed Taxes	...	...	...
Forest	49	1,224	1,273
Registration	...	...	...
TOTAL	41,564	1,309	42,873
Interest:			
Interest on Debt, other than that charged to Railways and Irrigation Works	...	2,505,280	2,505,280
Interest on other Obligations	...	215	215
TOTAL	...	2,505,495	2,505,495
Post Office, Telegraph, and Mint:			
Post Office	42,518	61,475	103,993
Telegraph	79,707	59,671	139,378
Mint	4,513	28	4,541
TOTAL	126,738	121,174	247,912
Salaries and Expenses of Civil Departments:			
General Administration	26,864	238,948	265,812
Law and Justice	27	197	224
Police	...	662	662
Marine (including River Navigation)	131,823	113,620	245,443
Education	...	1,657	1,657
Ecclesiastical	...	137	137
Medical	...	6,760	6,760
Political	425	21,533	21,958
Scientific and other Minor Departments	18,903	21,057	39,960
TOTAL	178,042	404,571	582,613
Miscellaneous Civil Charges:			
Territorial and Political Pensions	...	21,950	21,950
Civil Furlough and Absentee Allowances	...	197,521	197,521
Superannuation Allowances and Pensions	...	1,784,051	1,784,051
Stationery and Printing	45,088	6,422	51,510
Miscellaneous	...	27,055	27,055
TOTAL	45,088	2,036,999	2,082,087
Famine Relief and Insurance:			
Construction of Protective Irrigation Works	186	...	186
Carried forward	391,618	5,069,548	5,461,166

No. 4.—Statement showing the details of Expenditure in England, for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Stores for India.	Other Charges.	TOTAL.
	£	£	£
Brought forward .	391,618	5,069,548	5,461,166
Construction of Railways (charged against Revenue in addition to that under Famine Insurance) . .	...	...	...
Railway Revenue Account:			
State Railways:			
Working Expenses	...	...	...
Interest on Debt	...	997,463	997,463
Annuities in purchase of Railways . .	...	1,695,547	1,695,547
Interest Chargeable against Companies on Advances	...	216,948	216,948
Interest on Capital deposited by Companies .	...	679,635	679,635
Guaranteed Companies:			
Surplus Profits, Land and Supervision . .	...	...	...
Interest	...	2,154,720	2,154,720
Subsidized Companies: Land, &c.	...	...	...
Miscellaneous Railway Expenditure . . .	...	...	...
TOTAL .	...	5,744,313	5,744,313
Irrigation:			
Major Works:			
Working Expenses	...	...	...
Interest on Debt	...	...	...
Minor Works and Navigation	962	...	962
TOTAL .	962	...	962
Buildings and Roads:			
Military Works	15,965	...	15,965
Civil Works	3,325	85,086	88,411
TOTAL .	19,290	85,086	104,376
Army Services:			
Army:			
Effective	805,259	1,362,411	2,167,670
Non-Effective	...	2,250,122	2,250,122
TOTAL .	805,259	3,612,533	4,417,792
Special Defence Works	95,728	2,478	98,206
Total Expenditure charged against Revenue . £	1,312,857	14,513,958	15,826,815
Expenditure not charged to Revenue:			
Capital Outlay on Railways and Irrigation Works:			
State Railways	699,903	12,068	711,971
Irrigation Works	13,113	...	13,113
TOTAL £	713,016	12,068	725,084

No. 5.—ACCOUNT of the REVENUE and EXPENDITURE in *India* in the three

HEADS OF REVENUE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA.			TOTAL.
	Imperial.	Provincial.	Local.	
	Rx.	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:				
Land Revenue	16,471,559	9,040,368	77,682	25,589,609
Opium	6,627,571	...	...	6,627,571
Salt	8,202,329	26,547	...	8,228,876
Stamps	1,190,868	3,318,483	...	4,509,351
Excise	4,079,112	1,308,710	751	5,388,573
Provincial Rates	2,946	717,679	2,793,946	3,514,571
Customs	1,663,577	18,796	...	1,682,373
Assessed Taxes	995,947	743,224	...	1,739,171
Forest	1,009,091	713,931	...	1,723,022
Registration	209,405	206,741	...	416,146
Tributes from Native States	774,337	...	...	774,337
TOTAL	41,226,742	16,094,479	2,872,379	60,193,600
Interest	714,895	127,306	16,720	858,921
Post Office, Telegraph, and Mint:				
Post Office	1,553,651	1,981	5,631	1,561,263
Telegraph	955,696	...	...	955,696
Mint	227,355	...	...	227,355
TOTAL	2,736,702	1,981	5,631	2,744,314
Receipts by Civil Departments:				
Law and Justice	62,283	615,050	1,263	678,596
Police	14,640	258,502	144,389	417,531
Marine	25,878	126,489	57	152,424
Education	1,256	130,974	83,948	216,178
Medical	323	45,877	25,744	71,944
Scientific and other Minor Departments	10,981	59,394	20,136	90,511
TOTAL	115,361	1,236,286	275,537	1,627,184
Miscellaneous:				
Receipts in aid of Superannuation, &c.	166,975	49,067	110	216,152
Stationery and Printing	30,802	53,600	96	84,498
Exchange	106,920	...	...	106,920
Miscellaneous	113,124	163,640	144,702	421,466
TOTAL	417,821	266,307	144,908	829,036
Railways:				
State Railways (Gross Receipts)	15,882,589	996,138	...	16,878,727
Guaranteed Companies (Net Traffic Receipts)	3,383,812	...	...	3,383,812
Subsidized Companies (Repayment of Advances of Interest)	34,054	...	...	34,054
TOTAL	19,300,455	996,138	...	20,296,593
Irrigation:				
Major Works:				
Direct Receipts	604,462	745,223	...	1,349,685
Portion of Land Revenue due to Irrigation	746,926	...	...	746,926
Minor Works and Navigation	54,240	139,585	5,973	199,798
TOTAL	1,405,628	884,808	5,973	2,296,409
Buildings and Roads:				
Military Works	45,894	...	...	45,894
Civil Works	16,641	292,660	276,546	585,847
TOTAL	62,535	292,660	276,546	631,741
Receipts by Military Department:				
Army:				
Effective	694,482	...	...	694,482
Non-Effective	73,761	...	...	73,761
TOTAL	768,243	...	...	768,243
GRAND TOTAL REVENUE . Rx.	66,748,382	19,899,965	3,597,694	90,246,041

divisions, IMPERIAL, PROVINCIAL, and LOCAL, for the Year ended 31st March 1894.

HEADS OF EXPENDITURE. For distribution by provinces, see Accounts 6, 7 and 8 for Imperial, Provincial, and Local, respectively.	INDIA. Imperial.	INDIA. Provincial.	INDIA. Local.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Direct Demands on the Revenues:				
Refunds and Drawbacks	176,498	68,822	10,700	256,020
Assignments and Compensations	513,526	1,014,734	...	1,528,260
Charges in respect of Collection:				
Land Revenue	386,678	2,672,230	962,565	4,021,473
Opium (including cost of Production)	1,874,498	...	...	1,874,498
Salt (including cost of Production)	415,762	56,701	...	472,463
Stamps	—35,257	127,681	...	92,424
Excise	146,341	46,952	...	193,293
Provincial Rates	...	43,836	9,973	53,809
Customs	53,680	89,833	...	143,513
Assessed Taxes	15,717	15,343	...	31,060
Forest	507,213	397,094	...	904,307
Registration	112,344	111,379	...	223,723
TOTAL	4,167,000	4,644,605	983,238	9,794,843
Interest:				
Interest on Debt, other than that charged to Railways and Irrigation Works	*—347,821*	109,503	...	*—238,318*
Interest on other Obligations	,548,205	25	2,728	550,958
TOTAL	200,384	109,528	2,728	312,640
Post Office, Telegraph, and Mint:				
Post Office	1,267,394	45,870	72,619	1,385,883
Telegraph	672,178	...	...	672,178
Mint	83,588	...	...	83,588
TOTAL	2,023,160	45,870	72,619	2,141,649
Salaries and Expenses of Civil Departments:				
General Administration	641,453	785,536	92,143	1,519,132
Law and Justice	288,811	3,630,102	1,230	3,920,143
Police	704,976	2,892,808	320,909	3,918,693
Marine (including River Navigation)	190,727	154,793	3,788	349,308
Education	25,280	798,117	645,630	1,469,027
Ecclesiastical	176,376	...	...	176,376
Medical	42,964	661,528	263,477	967,969
Political	862,150	67,426	24	929,600
Scientific and other Minor Departments	243,944	147,747	34,667	426,358
TOTAL	3,176,681	9,138,057	1,361,868	13,676,606
Miscellaneous Civil Charges:				
Territorial and Political Pensions	472,228	...	...	472,228
Civil Furlough and Absentee Allowances	1,548	...	...	1,548
Superannuation Allowances and Pensions	84,812	821,498	4,237	910,547
Stationery and Printing	124,754	465,425	8,017	598,196
Miscellaneous	67,032	98,469	63,693	229,194
TOTAL	750,374	1,385,392	75,947	2,211,713
Famine Relief and Insurance:				
Famine Relief	...	231	265	496
Construction of Protective Railways	1,060,954	...	...	1,060,954
Construction of Protective Irrigation Works	56,044	...	...	56,044
TOTAL	1,116,998	231	265	1,117,494
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	73,903	...	73,903
Railway Revenue Account:				
State Railways:				
Working Expenses	7,879,011	384,964	...	8,263,975
Interest on Debt	3,114,405	212,754	...	3,327,159
Interest on Capital deposited by Companies	31,809	...	...	31,809
Guaranteed Companies:				
Surplus Profits, Land and Supervision	605,258	...	...	605,258
Interest	2,495	...	...	2,495
Subsidized Companies: Land, &c.	6,766	14,234	...	21,000
Miscellaneous Railway Expenditure	102,253	1,186	...	103,439
TOTAL	11,741,997	613,138	...	12,355,135
Irrigation:				
Major Works:				
Working Expenses	398,710	390,247	...	788,957
Interest on Debt	629,633	535,925	...	1,165,558
Minor Works and Navigation	325,032	574,939	6,494	906,465
TOTAL	1,353,375	1,501,111	6,494	2,860,980
Buildings and Roads:				
Military Works	1,154,268	...	...	1,154,268
Civil Works	690,422	2,116,812	1,677,144	4,484,378
TOTAL	1,844,690	2,116,812	1,677,144	5,638,646
Army Services:				
Army:				
Effective	15,026,170	...	...	15,026,170
Non Effective	938,666	...	...	938,666
TOTAL	15,964,836	...	...	15,964,836
Special Defence Works	162,947	...	...	162,947
	42,502,442	19,628,647	4,180,303	66,311,392
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	89,966	89,380	179,346
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	*227,811*	*262,826*	*490,637*
GRAND TOTAL EXPENDITURE . Rx.	42,502,442	19,490,802	4,006,857	66,000,101

No. 6.—ACCOUNT of the IMPERIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.**	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	174,932	298,667	1,514,214	164,487	3,013,528	4,623,889	1,462,610	3,257,241	1,961,991	16,471,559
Opium	11	24,004	36,255	40,174	4,868,237	49,168	5,127	...	1,604,595	6,627,571
Salt	1,838,656	...	167,590	...	2,366,396	...	...	1,616,311	2,213,376	8,202,329
Stamps	54,733	43,804	61,504	21,179	399,418	181,243	103,344	185,811	139,832	1,190,868
Excise	94,840	209,525	312,820	204,389	911,113	429,152	147,850	965,599	803,824	4,079,112
Provincial Rates	2,946	...	...	...	...	...	...	...	...	2,946
Customs	...	...	520,283	...	534,976	...	...	169,411	438,907	1,663,577
Assessed Taxes	148,272	25,489	49,964	14,156	224,799	172,562	77,619	122,077	211,009	995,947
Forest	65,534	56,724	404,043	24,425	40,080	85,493	45,665	97,359	189,718	1,009,091
Registration	2,168	6,085	3,115	2,369	69,457	21,064	15,065	59,959	30,123	209,405
Tributes from Native States	210,788	24,290	29,186	10,010	...	...	27,751	344,952	127,360	774,337
TOTAL	2,592,930	688,588	3,098,974	481,189	12,428,004	5,512,571	1,885,031	6,818,720	7,720,735	41,226,742
Interest	338,274	3	2,882	49	165,339	3	16	32,261	176,068	714,895
Post Office, Telegraph, and Mint:										
Post Office	1,553,651	...	...	...	...	...	...	...	...	1,553,651
Telegraph	955,696	...	...	...	...	...	...	...	...	955,696
Mint	72,306	...	...	...	...	...	...	...	155,049	227,355
TOTAL	2,581,653	...	...	...	...	...	...	...	155,049	2,736,702
Receipts by Civil Departments:										
Law and Justice	39,830	...	22,453	...	...	...	...	...	...	62,283
Police	758	...	13,882	...	...	...	...	...	...	14,640
Marine	25,357	...	521	...	...	...	...	...	...	25,878
Education	1,102	...	154	...	...	...	...	...	...	1,256
Medical	177	...	146	...	...	...	...	...	...	323
Scientific and other Minor Departments	10,913	...	68	...	...	...	...	...	...	10,981
TOTAL	78,137	...	37,224	...	...	...	...	...	...	115,361
Miscellaneous:										
Receipts in aid of Superannuation, &c.	85,248	4,724	3,566	1,786	18,171	14,869	8,172	14,320	16,119	166,975
Stationery and Printing	12,625	118	2,775	391	4,516	835	2,634	3,011	3,897	30,802
Exchange	106,920	...	...	...	...	...	...	...	...	106,920
Miscellaneous	48,044	159	7,153	4,133	9,235	672	5,496	2,517	35,715	113,124
TOTAL	252,837	5,001	13,494	6,310	31,922	16,376	16,302	19,848	55,731	417,821
Railways:										
State Railways (Gross Receipts)	7,455,915	795,336	28,076	...	1,498,267	1,407,082	3,031,472	1,054,626	611,815	15,882,589
Guaranteed Companies (Net Traffic Receipts)	3,383,812	...	...	...	...	...	...	...	...	3,383,812
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	34,054	...	34,054
TOTAL	10,839,727	795,336	28,076	...	1,498,267	1,407,082	3,031,472	1,088,680	611,815	19,300,455
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	7,392	515,912	29,700	51,458	604,462
Portion of Land Revenue due to Irrigation	...	...	...	...	...	117,498	21,899	531,491	76,038	746,926
Minor Works and Navigation	6,216	...	23	...	...	...	25,818	...	22,183	54,240
TOTAL	6,216	...	23	...	...	124,890	563,629	561,191	149,679	1,405,628
Buildings and Roads:										
Military Works	36,175	13	6,115	420	15	68	407	273	2,408	45,894
Civil Works	5,529	...	6,473	4	83	...	4,552	...	...	16,641
TOTAL	41,704	13	12,588	424	98	68	4,959	273	2,408	62,535
Receipts by Military Department:										
Army:										
Effective	495,250	...	...	...	...	...	...	125,958	73,274	694,482
Non-Effective	43,521	...	...	...	...	...	...	15,863	14,377	73,761
TOTAL	538,771	...	...	...	...	...	...	141,821	87,651	768,243
TOTAL IMPERIAL REVENUE . Rx.	17,270,249	1,488,941	3,193,261	487,972	14,123,630	7,060,990	5,501,409	8,662,794	8,959,136	66,748,382

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1894.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	13,055	2,188	21,024	458	48,515	10,206	3,797	15,729	61,526	176,498
Assignments and Compensations	319,477	6,647	4	4,839	13,369	7,072	14,558	116,131	31,429	513,526
Charges in respect of Collection, *viz.*:										
Land Revenue	48,017	...	219,089	...	119,572	...	...	...	...	386,678
Opium (including cost of Production)	1,263	...	...	...	1,870,650	...	...	...	2,585	1,874,498
Salt (including cost of Production)	112,010	...	664	...	...	...	...	145,626	157,462	415,762
Stamps	*−78,831*	1,887	1,890	906	15,793	4,120	4,768	8,125	6,085	*−35,257*
Excise	2,571	3,452	8,530	795	48,641	6,913	3,889	45,380	26,170	146,341
Provincial Rates	...	...	...	...	...	...	...	...	...	...
Customs	...	...	...	...	...	...	...	...	53,680	53,680
Assessed Taxes	375	...	1,053	56	8,939	1,049	566	1,025	2,654	15,717
Forest	58,452	45,889	118,541	13,375	20,197	48,035	31,808	67,774	103,142	507,213
Registration	669	2,140	1,492	1,295	39,275	10,279	4,748	38,072	14,374	112,344
TOTAL	477,058	62,203	372,287	21,724	2,184,951	87,674	64,134	437,862	459,107	4,167,000
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	*−347,849*	...	...	...	...	5	7	3	13	*−347,821*
Interest on other Obligations	401,382	154	1,094	19	13,528	73,188	8,300	4,899	45,641	548,205
TOTAL	53,533	154	1,094	19	13,528	73,193	8,307	4,902	45,654	200,384
Post Office, Telegraph, and Mint:										
Post Office	1,267,394	...	...	...	...	...	...	...	...	1,267,394
Telegraph	672,178	...	...	...	...	...	...	...	...	672,178
Mint	41,326	...	...	...	...	...	...	...	42,262	83,588
TOTAL	1,980,898	...	...	...	...	...	...	...	42,262	2,023,160
Salaries and Expenses of Civil Departments:										
General Administration	441,372	7,051	45,229	5,270	29,579	22,712	17,918	28,950	43,372	641,453
Law and Justice	171,473	...	117,338	...	...	...	...	...	...	288,811
Police	56,971	...	648,005	...	...	...	...	...	...	704,976
Marine (including River Navigation)	145,948	...	44,779	...	...	...	...	...	...	190,727
Education	15,119	...	10,161	...	...	...	...	...	...	25,280
Ecclesiastical	16,464	5,001	9,586	1,568	17,986	25,498	25,051	38,695	36,527	176,376
Medical	23,257	...	19,707	...	...	...	...	...	...	42,964
Political	585,407	...	40,146	...	5,160	13,711	155,767	136	61,823	862,150
Scientific and other Minor Departments	225,848	589	3,880	...	4,051	1,489	3,337	1,197	3,553	243,944
TOTAL	1,681,859	12,641	938,831	6,838	56,776	63,410	202,073	68,978	145,275	3,176,681
Miscellaneous Civil Charges:										
Territorial and Political Pensions	27,367	25,812	15,804	1,631	112,461	104,932	33,584	75,678	74,959	472,228
Civil Furlough and Absentee Allowances	955	...	129	...	28	58	...	86	292	1,548
Superannuation Allowances and Pensions	52,167	...	3,928	201	11,296	3,821	2,059	4,482	6,858	84,812
Stationery and Printing	*−127,559*	...	2,307	...	197,104	...	...	24,502	28,400	124,754
Miscellaneous	47,602	329	3,778	2,029	2,018	2,734	2,153	3,420	2,969	67,032
TOTAL	532	26,141	25,946	3,861	322,907	111,545	37,796	108,168	113,478	750,374
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	...	...	...
Construction of Protective Railways	...	...	...	...	...	...	...	1,060,954	...	1,060,954
Construction of Protective Irrigation Works	...	...	...	...	...	2,060	2,087	40,063	11,834	56,044
TOTAL	...	...	...	...	...	2,060	2,087	1,101,017	11,834	1,116,998
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	2,657,427	432,829	55,342	...	987,117	711,538	1,908,197	698,099	428,462	7,879,011
Interest on Debt										
Interest on Capital deposited by Companies	3,114,405	...	...	...	...	...	...	...	...	3,114,405
Guaranteed Companies:										
Surplus Profits, Land & Supervision	...	19,415	...	...	...	12,394	...	...	...	31,809
Interest	523,911	10,376	...	7,065	11,477	11,930	...	12,568	27,731	605,258
Subsidized Companies: Land, &c.	2,495	...	...	...	...	...	...	...	...	2,495
	...	...	...	...	970	...	...	5,796	...	6,706
Miscellaneous Railway Expenditure	30,658	2,801	24,089	...	11,381	5,382	21,898	6,044	...	102,253
TOTAL	6,328,896	465,621	79,431	7,065	1,010,945	741,244	1,930,095	722,507	456,193	11,741,997
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...	9,936	231,340	116,821	40,613	398,710
Interest on Debt	629,633	...	...	...	...	...	...	...	...	629,633
Minor Works and Navigation	16,216	...	49,108	...	...	...	58,194	...	201,514	325,032
TOTAL	645,849	...	49,108	...	...	9,936	289,534	116,821	242,127	1,353,375
Buildings and Roads:										
Military Works	868,490	1,309	181,652	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268
Civil Works	136,409	1,449	301,171	108,972	31,539	16,922	51,931	3,372	38,657	690,422
TOTAL	1,004,899	2,758	482,823	117,094	34,081	19,990	109,619	15,325	58,101	1,844,690
Army Services:										
Army:										
Effective	9,012,132	...	...	...	...	...	...	3,153,991	2,860,047	15,026,170
Non-Effective	458,108	...	...	...	...	...	...	318,548	162,010	938,666
TOTAL	9,470,240	...	...	...	...	...	...	3,472,539	3,022,057	15,964,836
Special Defence Works	162,947	...	...	...	.	...	...	...	...	162,947
TOTAL IMPERIAL EXPENDITURE Rx.	21,806,711	569,518	1,949,520	156,601	3,623,188	1,109,052	2,643,645	6,048,119	4,596,088	42,502,442

No. 7.—ACCOUNT of the PROVINCIAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Principal Heads of Revenue:										
Land Revenue	...	393,555	816,202	397,241	857,904	1,309,261	957,258	1,646,804	2,662,143	9,040,368
Opium	...	...	...	...	..	...	...	...	...	...
Salt	...	...	...	...	7,737	...	...	13,465	5,345	26,547
Stamps	...	131,410	94,590	63,538	1,198,253	543,730	310,033	557,432	419,497	3,318,483
Excise	...	69,842	84,893	68,130	303,704	143,050	49,283	321,867	267,941	1,308,710
Provincial Rates	...	21,670	..	...	461,306	174,790	59,913	...	...	717,679
Customs	...	..	3,325	..	5,883	...	...	4,771	4,817	18,796
Assessed Taxes	...	24,238	33,844	13,027	217,521	116,220	63,077	103,094	172,203	743,224
Forest	...	56,724	174,407	24,425	40,081	85,493	45,665	97,359	189,717	713,931
Registration	...	6,085	2,618	2,368	69,457	21,065	15,064	59,960	30,124	206,741
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	...	703,524	1,209,939	568,729	3,161,846	2,393,609	1,500,293	2,804,752	3,751,787	16,094,479
Interest	...	4,882	1,394	121	13,819	31,296	29,486	17,939	28,369	127,306
Post Office, Telegraph, and Mint:										
Post Office	...	875	...	...	390	...	716	...	...	1,981
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	..	...	...	...	...	...	...	...	...
TOTAL	...	875	...	...	390	...	716	...	...	1,981
Receipts by Civil Departments:										
Law and Justice	...	41,196	51,692	14,486	170,471	104,820	62,726	106,352	63,307	615,050
Police	...	2,054	6,404	9,665	24,360	50,662	73,119	49,604	42,634	258,502
Marine	...	...	26,860	1	93,373	...	..	3	6,252	126,489
Education	...	7,661	1,360	4,402	56,934	7,638	4,059	18,584	30,336	130,974
Medical	...	835	1,710	41	19,057	1,030	2,586	8,674	11,944	45,877
Scientific and other Minor Departments	...	1,198	93	...	18,289	16,138	3,652	17,283	2,741	59,394
TOTAL	...	52,944	88,119	28,595	382,484	180,288	146,142	200,500	157,214	1,236,286
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	1,327	578	337	7,895	6,427	4,528	3,791	24,194	49,067
Stationery and Printing	...	3,648	2,801	184	12,557	7,452	8,965	11,284	6,709	53,600
Miscellaneous	...	7,028	3,242	12,514	86,300	18,072	11,886	13,898	10,700	163,640
TOTAL	...	12,003	6,621	13,025	106,752	31,951	25,379	28,973	41,603	266,307
Railways:										
State Railways (Gross Receipts)	...	...	619,010	9,390	353,484	...	...	...	14,254	996,138
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	619,010	9,390	353,484	...	...	...	14,254	996,138
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	167,262	577,961	...	..	...	745,223
Portion of Land Revenue due to Irrigation	...	...	...	...	...	.	.	...	...	...
Minor Works and Navigation	...	...	6,844	...	87,274	17,447	6,336	18,619	3,065	139,585
TOTAL	...	...	6,844	...	254,536	595,408	6,336	18,619	3,065	884,808
Buildings and Roads:										
Military Works	...	...	...	...	..	...	...	...	...	..
Civil Works	...	5,788	7,041	6,376	54,521	75,786	41,122	17,646	84,380	292,660
TOTAL	...	5,788	7,041	6,376	54,521	75,786	41,122	17,646	84,380	292,660
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	.	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL PROVINCIAL REVENUE . Rx.	...	780,016	1,938,968	626,236	4,327,832	3,308,338	1,749,474	3,088,429	4,080,672	19,899,965

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1894.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh	TOTAL INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	2,157	2,763	1,321	15,728	10,565	4,207	11,555	20,526	68,82[illegible]
Assignments and Compensations	...	396	...	...	15,906	25,822	...	.	972,610	1,014,734
Charges in respect of Collection, etc.:										
Land Revenue	...	124,323	220,417	100,587	352,950	460,202	255,448	516,655	641,648	2,672,230
Opium (including cost of Production)	...	...	...	...	...	...	...	...		...
Salt (including cost of Production)	...	...	...	..	2,684	..		54,017	...	56,701
Stamps	...	5,661	2,627	2,719	47,378	12,360	14,303	24,377	18,256	127,681
Excise	...	1,151	1,873	265	16,213	2,304	1,296	15,127	8,723	46,05[illegible]
Provincial Rates	...	...	..	...	42,771	702	363		.	43,836
Customs	...	...	18,030	...	54,250	...	...	17,553		[illegible]
Assessed Taxes	...	...	1,052	56	8,940	1,049	565	1,026	2,655	15,343
Forest	...	45,889	66,874	13,375	20,196	48,035	31,809	67,773	103,143	397,094
Registration	...	2,139	1,196	1,295	39,275	10,279	4,749	38,072	14,374	111,37[illegible]
TOTAL	...	181,716	314,832	119,618	616,291	571,318	312,740	746,155	1,781,935	4,644,605
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	3,860	1,194	50	14,326	28,918	21,298	17,933	21,924	109,503
Interest on other Obligations	...		...	...	...	..	..	.	25	25
TOTAL	...	3,860	1,194	50	14,326	28,918	21,298	17,933	21,949	[illegible]
Post Office, Telegraph, and Mint:										
Post Office	...	6,777	4,795	181	822	...	14,730	8,217	10,348	45,87[illegible]
Telegraph	...	..	...	...	...	...	...		.	
Mint	...	...	...	...	...	...	...	...	..	..
TOTAL	..	6,777	4,795	181	822	...	14,730	8,217	10,348	45,870
Salaries and Expenses of Civil Departments:										
General Administration	...	45,813	67,152	29,065	170,475	132,549	102,434	100,338	137,710	785,536
Law and Justice	...	137,802	209,629	65,880	1,089,501	641,352	410,426	558,430	517,082	3,030,10[illegible]
Police	...	143,540	281,174	133,237	559,298	436,810	384,119	437,129	517,501	2,89[illegible]
Marine (including River Navigation)	...	...	37,904	5,907	94,114	...	...	12,357	4,511	154,793
Education	...	34,321	35,895	19,265	257,209	48,325	74,078	161,775	167,249	798,117
Ecclesiastical	...			...	...	..	...	..	..	
Medical	...	31,741	23,225	18,891	171,399	72,779	60,169	131,674	151,650	661,528
Political	...	4,433	..	15,198	1,629	703	..	7,807	37,656	67,430
Scientific and other Minor Departments	..	5,544	4,075	1,003	45,198	22,008	11,543	42,134	16,242	147,747
TOTAL	...	403,194	659,054	288,446	2,388,823	1,354,526	1,042,769	1,451,644	1,549,601	9,138,057
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	..	...	...	..	...	...
Superannuation Allowances and Pensions	...	26,284	28,890	8,701	173,963	186,094	90,097	137,930	169,530	821,49[illegible]
Stationery and Printing	...	20,307	51,760	8,959	126,035	59,001	46,117	80,202	73,044	465,425
Miscellaneous	...	4,317	4,217	6,261	28,617	14,500	6,314	14,346	19,897	98,469
TOTAL	...	50,908	84,876	23,921	328,615	259,595	142,528	232,478	262,471	1,385,392
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	...	...	...	223	8	231
Construction of Protective Railways	...	...		...	..	...	...	..	...	.
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	..	...	
TOTAL	...	..	...	..	...	..	...	223	8	231
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	2,254	..	..	...	63,993	7,656	73,903
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	365,925	7,632	...	...	...	...	11,407	384,964
Interest on Debt	...	...	212,754	...	...	.	.	.		212,754
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...		.
Guaranteed Companies:										
Surplus Profits, Land and Supervision	...	...	...	...	..	...	...	...	...	..
Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	10,042	259	3,933	...	...	.	14,234
Miscellaneous Railway Expenditure	...	..	...	..	120	.	...	1,066	...	1,180
TOTAL	..	...	578,679	17,674	379	3,933	..	1,066	11,407	613,138
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	145,518	244,729	...		...	390,247
Interest on Debt	...	...	...	.	244,148	291,777	...	...	.	535,925
Minor Works and Navigation	...	...	60,802	...	148,304	25,290	12,458	314,187	13,898	574,97[illegible]
TOTAL		.	60,802		537,970	561,796	12,458	314,187	13,898	1,501,111
Buildings and Roads:										
Military Works	...	...	..	...	.	...	...	...	...	.
Civil Works		183,444	325,389	160,202	268,101	303,469	275,191	264,136	336,880	2,116,812
TOTAL	..	183,444	325,389	160,202	268,101	303,469	275,191	264,136	336,880	2,116,312
Army Services:										
Army										
Effective	...	...	...	...	...	..	..	...	..	..
Non-Effective	...	...	...	..	...	...	..	...		..
TOTAL	..	...	.	...	..		.	...	...	
TOTAL	...	829,899	2,029,621	612,346	4,155,327	3,083,555	1,821,714	3,100,032	3,996,153	19,628,647
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	...	..	..	36,887	...	...	33,636	19,443	89,966
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances	...	*60,772*	*90,653*	*28,532*	...	*25,155*	*22,699*	..	..	*227,811*
TOTAL PROVINCIAL EXPENDITURE, Rx.	...	769,127	1,938,968	583,814	4,192,214	3,058,400	1,799,015	3,133,668	4,015,596	19,49[illegible]

No. 8.—ACCOUNT of the LOCAL REVENUE and EXPENDITURE of *India*, showing for the Year ended

HEADS OF REVENUE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Principal Heads of Revenue:										
Land Revenue	112	...	1,499	...	...	3,725	3,768	52,956	15,622	77,682
Opium	...	...	...	...	...	...	...	...	...	...
Salt	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...	...	...	...	...	...
Excise	751	...	...	...	...	...	...	..	...	751
Provincial Rates	8,105	77,534	101,044	61,121	416,915	769,633	363,983	678,181	317,430	2,792,946
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
Tributes from Native States	...	...	...	...	...	...	...	...	...	...
TOTAL	8,968	77,534	102,543	61,121	416,915	773,358	367,751	731,137	333,052	2,872,379
Interest	30	29	...	...	4,298	1,983	131	9,365	884	16,720
Post Office, Telegraph, and Mint:										
Post Office	...	...	14	...	752	...	4,865	...	...	5,631
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	14	...	752	...	4,865	...	...	5,631
Receipts by Civil Departments:										
Law and Justice	5	...	...	...	...	...	1,258	...	...	1,263
Police	1,020	18,537	6,382	5,624	69,902	...	6,156	...	36,768	144,389
Marine	...	...	57	...	...	...	...	...	...	57
Education	201	974	878	102	4,557	20,486	7,375	21,554	27,821	83,948
Medical	799	831	8	...	1,396	15,646	2,190	2,607	2,267	25,744
Scientific and other Minor Departments	233	481	...	7,543	1,890	181	8,859	...	949	20,136
TOTAL	2,258	20,823	7,325	13,269	77,745	36,313	25,838	24,161	67,805	275,537
Miscellaneous:										
Receipts in aid of Superannuation, &c.	...	12	...	...	...	...	...	98	...	110
Stationery and Printing	...	...	...	...	54	...	42	...	...	96
Miscellaneous	1,983	3,338	33,576	726	27,112	13,804	3,635	58,354	2,174	144,702
TOTAL	1,983	3,350	33,576	726	27,166	13,804	3,677	58,452	2,174	144,908
Railways:										
State Railways (gross Receipts)	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies (net Traffic Receipts)	...	...	...	...	...	...	...	...	...	...
Subsidized Companies (Repayment of Advances of Interest)	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
Irrigation:										
Major Works:										
Direct Receipts	...	...	...	...	...	...	...	...	...	...
Portion of Land Revenue due to Irrigation	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	3,183	...	1,419	...	1,371	...	...	5,973
TOTAL	...	...	3,183	...	1,419	...	1,371	...	...	5,973
Buildings and Roads:										
Military Works	...	...	...	...	...		...	...	...	...
Civil Works	2,340	9,255	13,829	10,757	42,486	8,164	26,069	99,093	64,553	276,546
TOTAL	2,340	9,255	13,829	10,757	42,486	8,164	26,069	99,093	64,553	276,546
Receipts by Military Department:										
Army:										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...
TOTAL LOCAL REVENUE . Rx.	15,579	110,991	160,470	85,873	570,781	833,622	429,702	922,208	468,468	3,597,694

the AMOUNT received and paid on each ACCOUNT in the several PROVINCES of *British India*, 31st March 1894.

HEADS OF EXPENDITURE.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.
Direct Demands on the Revenues:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds and Drawbacks	...	101	48	91	147	865	108	8,506	834	10,700
Assignments and Compensations	...	...	...	...	...	...	...	...	...	...
Charges in respect of Collection, viz.:										
Land Revenue	3,045	44,968	...	...	...	317,458	126,762	442,907	27,425	962,565
Opium (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Salt (including cost of Production)	...	...	...	...	...	...	...	...	...	...
Stamps	...	...	...	...	...		...	...	...	...
Excise	...	...	...	..	...		...	...	...	...
Provincial Rates	...	...	3,049	273	777	...	...	...	5,874	9,973
Customs	...	...	...	...	...	...	...	...	...	...
Assessed Taxes	...	...	...	...	...	...	...	...	...	...
Forest	...	...	...	...	...	...	...	...	...	...
Registration	...	...	...	...	...	...	...	...	...	...
TOTAL	3,045	45,069	3,097	364	924	318,323	126,870	451,413	34,133	983,238
Interest:										
Interest on Debt, other than that charged to Railways and Irrigation Works	...	...	...	...	...	...	...	...	...	...
Interest on other Obligations	...	...	48	...	974	...	...	547	1,159	2,728
TOTAL	.	..	48	...	974	..	...	547	1,159	2,728
Post Office, Telegraph, and Mint:										
Post Office	72	...	8,804	3,977	36,247	18,281	5,238	...	...	72,619
Telegraph	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	..	...	...	...	.	...
TOTAL	72	...	8,804	3,977	36,247	18,281	5,238	...	...	72,619
Salaries and Expenses of Civil Departments:										
General Administration	126	2,876	2,288	289	30,947	7,492	13,198	30,210	4,717	92,143
Law and Justice	18	...	...	...	...	...	1,212	...	...	1,230
Police	1,413	5,842	5,311	...	26,541	262,411	2,206	...	17,185	320,909
Marine (including River Navigation)	...	...	3,788	...	...	...	...	...	..	3,788
Education	1,251	25,718	15,299	17,257	108,240	146,727	62,321	111,376	157,441	645,630
Ecclesiastical	...	...	...	...	...	...		...	...	...
Medical	2,241	5,892	5,161	9,289	13,008	52,654	33,846	127,782	13,604	263,477
Political	24	...	...	...	...	...	...	...	..	24
Scientific and other Minor Departments	265	731	1,072	3,786	2,133	2,065	18,288	...	6,327	34,667
TOTAL	5,338	41,059	32,919	30,621	180,869	471,349	131,071	269,368	199,274	1,361,868
Miscellaneous Civil Charges:										
Territorial and Political Pensions	...	...	...	...	...	...	...	...	...	...
Civil Furlough and Absentee Allowances	...	...	...	...	...	...	...	...	...	...
Superannuation Allowances and Pensions	26	182	281	...	496	1,414	352	1,197	289	4,237
Stationery and Printing	3	220	...	16	4,727	140	2,201	...	710	8,017
Miscellaneous	417	1,044	9,317	2,977	5,978	2,234	4,467	30,958	6,301	63,693
TOTAL	446	1,446	9,598	2,993	11,201	3,788	7,020	32,155	7,300	75,947
Famine Relief and Insurance:										
Famine Relief	...	...	...	...	265	...	...	...	...	265
Construction of Protective Railways	...	...	...	...	...	...	...	...	...	...
Construction of Protective Irrigation Works	...	...	...	...	...	...	...	...	...	...
TOTAL	...	..	...	...	265	...	...	..	...	265
Construction of Railways (charged against Revenue, in addition to that under Famine Insurance)	...	...	...	...	...	...	...	...	...	...
Railway Revenue Account:										
State Railways:										
Working Expenses	...	...	...	...	...	...	...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Interest on Capital deposited by Companies	...	...	...	...	...	...	...	...	...	...
Guaranteed Companies:										
Surplus Profits, Land and Supervision Interest	...	...	...	...	...	...	...	...	...	...
Subsidized Companies: Land, &c.	...	...	...	...	...	...	...	...	...	...
Miscellaneous Railway Expenditure	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	..	...
Irrigation:										
Major Works:										
Working Expenses	...	...	...	...	...		...	...	...	...
Interest on Debt	...	...	...	...	...	...	...	...	...	...
Minor Works and Navigation	...	...	4,074	...	1,026	...	614	780	...	6,494
TOTAL	...	..	4,074	...	1,026	...	614	780	...	6,494
Buildings and Roads:										
Military Works	...	...	...	...	...	...	...	...	.	...
Civil Works	5,211	34,466	107,807	70,934	465,332	251,316	104,324	379,495	258,259	1,677,144
TOTAL	5,211	34,466	107,807	70,934	465,332	251,316	104,324	379,495	258,259	1,677,144
Army Services:										
Army										
Effective	...	...	...	...	...	...	...	...	...	...
Non-Effective	...	...	...	...	...	..	...	...	...	...
TOTAL	..	.	...	...	...	...		..	...	...
TOTAL	14,112	122,040	166,347	108,889	696,838	1,063,057	375,137	1,133,758	500,125	4,180,303
Add—Portion of Local Revenue not spent in the year	1,467	...	...	19,406	9,561	20,503	5,024	...	33,419	89,380
Deduct—Portion of Local Expenditure defrayed from Local balances	...	160	5,877	...	...	...	...	256,789	...	262,826
TOTAL LOCAL EXPENDITURE . Rx.	15,579	121,880	160,470	128,295	706,399	1,083,560	380,161	876,969	533,544	4,006,857

No. 9.—ACCOUNT of RECEIPTS and DISBURSEMENTS other than REVENUE and ended 31st

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Revenue:	2	5	90,246,041	193,454	90,439,495
Exchange added to Revenue	2	5	125,719	...	125,719
TOTAL			90,371,760	193,454	90,565,214
Permanent Debt incurred:	76	218			
Sterling Debt.					
India 3 p. c. Stock			...	1,300,000	
India 3½ p. c. Debentures sold			...	1,386,000	
Rupee Debt.					
4 p. c. Rupee Loan			220,013	...	
3½ p. c. Rupee Loan			3,499,100	...	
TOTAL			3,719,113	2,686,000	6,405,113
NET			...	...	4,043,311
Temporary Debt incurred			...	10,750,000	10,750,000
NET	76A	220	...	...	6,000,000
Unfunded Debt:					
Treasury Notes	78	220	8,120	...	
Deposits of Service Funds	79	220	142,155	...	
Savings Bank Deposits	80	221	4,309,409	...	
TOTAL			4,459,684	...	4,459,684
NET			...	...	559,960
Deposits and Advances:					
Balances of Provincial Allotments	68	192	100,777	...	
Excluded Local Funds	81	222	842,238	...	
Railway Funds	82	222	483,465	...	
Deposits of Sinking Funds	83	222	10,124	...	
Departmental and Judicial Deposits	84	223	18,088,572	...	
Advances	*Vide* App. A.	252	7,398,419	2,000	
Suspense Accounts		255	175,397	...	
Exchange on Remittance Account		256	4,987,510	...	
Miscellaneous		257	46,096	16	
TOTAL			32,132,598	2,016	32,134,614
NET			..	...	4,344,848
Loans and Advances by Imperial Government	85	228	1,156,880	...	1,156,880
NET			...	...	1,021,591
Loans and Advances by Provincial Governments	85A	230	357,965	...	357,965
NET			...	...	0
Capital Receipts from Railway Companies:					
On account of Subscribed Capital	86	240	67,500	88,688	
Repayments	86	240	1,070,446	4,033	
TOTAL			1,137,946	92,721	1,230,667
NET			...	...	0
Remittances:					
Inland Money Orders	*Vide* App. A.	248	19,290,843	...	
Other Departmental Accounts		258	802,029	...	
Net Receipts by Civil Treasuries from :—					
Post Office		258	683,953	...	
Telegraph		258	47,160	...	
Guaranteed Railways		258	3,801,017	...	
Public Works		258	323,696	...	
Net Receipts from Civil Treasuries by :—					
Marine		258	185,513	...	
Military		258	14,715,228	...	
Remittance Account between England and India	87	242	1,031,348	167,720	
TOTAL			40,880,787	167,720	41,048,507
NET			...	...	0
Secretary of State's Bills drawn	88	244	..	9,530,235	9,530,235
Total Receipts			174,216,733	23,422,146	197,638,879
Opening Balance	89	245	15,271,756	2,268,388	17,540,144
GRAND TOTAL			189,488,489	25,690,534	215,1[illegible]

EXPENDITURE of the GOVERNMENT of *India*, in *India* and in *England*, for the Year March 1894.

	No. of Account.	No. of Page.	India.	England.	TOTAL.
			Rx.	£	
Expenditure:					
Exchange charged as Expenditure	3	9	66,311,392	15,826,815	82,138,207
Add—Provincial Surpluses transferred to "Deposits"	3	9	10,285,296	...	10,285,296
Deduct—Provincial Deficits charged against "Deposits"	3	9	100,777	...	100,777
	3	9	*412,068*	..	*412,068*
TOTAL			76,285,397	15,826,815	92,112,212
Expenditure not charged to Revenue:					
Capital Outlay on Railways and Irrigation Works	3	9	2,424,962	725,084	
Exchange on Expenditure not charged to Revenue	3	9	471,206	...	
TOTAL			2,896,168	725,084	3,621,252
Permanent Debt discharged:	76	218			
Sterling Debt.					
India 3½ p. c. Stock (besides £100,760, cancelled) (*a*)			...	...	
India 4 p. c. Stock			...	1,890	
India 5 p. c. Stock			...	125	
Oudh and Rohilkhund Railway Debentures			...	729,600	
South Indian Railway Debentures			...	520,200	
Rupee Debt.					
5½ p. c. Loans			300	...	
5 p. c. Loans			107	...	
4½ p. c. Loans			1,109,907	...	
4 p. c. Loans			157	...	
Stock Notes			116	...	
TOTAL			1,110,587	1,251,215	2,361,802
NET			...	...	0
Temporary Debt discharged	76A	220	...	4,750,000	4,750,000
NET			...	...	0
Unfunded Debt:					
Special Loans	77	220	409	...	
Treasury Notes	78	220	7,670	...	
Deposits of Service Funds	79	220	96,162	...	
Savings Bank Deposits	80	221	3,795,483	...	
TOTAL			3,899,724	...	3,899,724
NET			...	...	0
Deposits and Advances:					
Balances of Provincial Allotments	68	192	412,068	...	
Excluded Local Funds	81	222	858,799	...	
Railway Funds	82	222	439,896	...	
Departmental and Judicial Deposits	84	223	17,797,536	...	
Advances	*Vide* App. A.	253	7,913,171	...	
Suspense Accounts		255	52,385	854	
Miscellaneous		257	314,829	228	
TOTAL			27,788,684	1,082	27,789,766
NET			...	...	0
Loans and Advances by Imperial Government	85	228	135,289	...	135,289
NET			...	...	0
Loans and Advances by Provincial Governments	85A	230	553,764	...	553,764
NET			...	...	195,799
Payments to Railway Companies on Capital Account (*b*)					
For Expenditure	86	240	1,194,509	747,624	1,942,133
NET			...	...	711,466
Remittances:					
Inland Money Orders	*Vide* App A.	250	19,294,478	...	
Other Local Remittances		259	68,521	...	
Other Departmental Accounts		259	800,711	...	
Net Payments into Civil Treasuries by:—					
Post Office		259	683,956	...	
Telegraph		259	47,324	...	
Guaranteed Railways		259	3,801,017	...	
Public Works		259	363,768	...	
Net Issues from Civil Treasuries to:—					
Marine		259	184,875	...	
Military		259	14,715,228	...	
Remittance Account between England and India	87	242	138,725	1,088,150	
TOTAL			40,098,603	1,088,150	41,186,753
NET			...	...	138,246
Secretary of State's Bills paid	88	244	9,960,176	...	9,960,176
Total Disbursements			163,922,901	24,389,970	188,312,871
Closing Balance	89	245	25,565,588	1,300,564	26,866,152
GRAND TOTAL			189,488,489	25,690,534	[illegible]

(*a*) £53,582, £3,995 and £32,945 aggregating £90,522 cancelled by charge to East Indian, Eastern Bengal and S. P. and Delhi Railway, Sinking Funds—the purchase-money £98,638 being charged under Railway Revenue Account, Annuities in purchase of Railways. The remaining £10,238 is on account of Discount Sinking Fund, and the cost of purchase £11,170 is charged in the accounts, *viz.*, £9,163 under Interest on Debt, and £2,007 under State Railways—Interest on Debt.

(*b*) This does not include advances to the East Indian, the South Indian and the Bengal and North-Western Railway Companies and advances to the Bombay, Baroda and Central India Railway Company, on account of the Rajputana-Malwa Railway, which are treated as Remittances.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section A.—Revenue.

Revenue *Rx.* 60,193,600. Expenditure *Rx.* 9,865,577.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Revenue . . .	10	Comparative Statement of Principal Sources of Ordinary Revenue.	24	49,779,817	...	...
Refunds and Assignments.	10A	Detail of Refunds and Assignments . .	24	2,947,135	...	...
Refunds and Drawbacks.	11	Expenditure	25	...	...	256,020
Assignments and Compensations.	12	Expenditure	26	...	...	1,528,260
Land Revenue . .	13A	Receipts	27	...	25,589,609	...
" . .	13B	Expenditure	28	...	...	4,021,613
Opium . . .	14A	Receipts	30	...	6,627,571	...
" . . .	14B	Store Account	30	...	...	...
" . . .	14C	Expenditure	31	...	...	1,876,607
Salt . . .	15A	Receipts	31	...	8,228,876	...
" . . .	15B	Expenditure	32	...	...	474,405
" . . .	15C	Store Account	33	...	...	...
Stamps . . .	16	Receipts and Expenditure . . .	34	...	4,509,351	156,562
Excise . . .	17	Receipts and Expenditure . . .	35	...	5,388,573	193,375
Provincial Rates .	18	Receipts and Expenditure . . .	36	...	3,514,571	53,809
Customs . . .	19A	Receipts	37	...	1,682,373	...
" . . .	19B	Expenditure	38	...	...	143,736
Assessed Taxes. .	20	Receipts and Expenditure . . .	39	...	1,739,171	31,060
Forest . . .	21	Receipts and Expenditure . . .	40	...	1,723,022	906,407
Registration . .	22	Receipts and Expenditure . . .	42	...	416,146	223,723
Tributes . .	23	Receipts	43	...	774,337	...
		TOTAL .		...	60,193,600	9,865,577

A.—Revenue Heads.

No. 10.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE, for the Year ended 31st March 1894.

	Land Revenue.	Salt.	Stamps.	Excise.	Provincial Rates.	Customs.	Assessed Taxes.	Forest.	Registration.	TOTAL.	Refunds and Assignments.	Net Amount.	Area. (a)	Population. (a)	Net Revenue per 1,000 Square Miles.	Net Revenue per 1,000 of Population.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Sq.-Miles*	*No.*	*Rx.*	*Rx.*
Burma	2,331,915	167,590	156,094	397,713	101,044	523,608	83,808	578,510	5,733	4,346,015	23,839	4,322,176	171,430	7,722,053	25,212	560
India, General	175,044	...	54,733	95,591	11,051	...	148,272	65,584	2,168	552,443	331,293	221,150	...	903,709	...	245
Central Provinces	692,222	...	175,214	279,367	99,204	...	49,727	113,448	12,170	1,421,352	56,456	1,364,896	86,501	10,784,294	15,779	126
Assam	561,728	...	84,717	272,519	61,121	...	27,183	48,850	4,737	1,060,855	6,709	1,054,146	49,004	5,476,833	21,511	192
Bengal	3,871,432	...	1,597,671	1,214,817	878,221	...	442,320	80,161	138,914	8,223,536	58,050	8,165,486	151,543	71,346,987	53,882	114
North-Western Provinces and Oudh.	5,936,875	...	724,973	572,202	944,423	...	238,782	170,986	42,129	8,630,370	370,096	8,260,274	107,503	46,905,085	76,837	176
Punjab	2,423,636	...	413,377	197,133	423,896	...	140,696	91,330	30,129	3,720,197	153,826	3,566,371	110,667	20,866,847	32,226	171
Madras	4,957,001	...	743,243	1,287,466	678,181	...	225,171	194,718	119,919	8,205,699	590,403	7,615,296	141,189	35,630,440	53,937	213
Bombay	4,639,756	...	559,329	1,071,765	317,430	...	383,212	379,435	60,247	7,411,174	1,356,463	6,054,711	125,064	18,857,044	48,413	321
	25,589,609	167,590	4,509,351	5,388,573	3,514,571	523,608	1,739,171	1,723,022	416,146	43,571,641	2,947,135	40,624,506	942,901	218,493,292	43,085	186
Salt	...	8,061,286	...	...	...	...	...	...	...	8,061,286	29,425	8,031,861	...	...	...	...
Customs	...	...	...	...	..	1,158,765	...	...	...	1,158,765	35,315	1,123,450	...	...	...	...
TOTAL . Rx.	25,589,609	8,228,876	4,509,351	5,388,573	3,514,571	1,682,373	1,739,171	1,723,022	416,146	52,791,692	3,011,875	49,779,817	942,901	218,493,292	52,794	227
Revenue per 1,000 Square Miles.	27,139	8,727	4,783	5,715	3,727	1,784	1,845	1,827	441	55,988	...	52,794	...	...	...	...
Revenue per 1,000 of Population.	117·1	37·7	20·6	24·7	16	7·7	8	7·9	1·9	241·6	...	227·8	...	...	...	...

(a) From the latest Statistical Tables for British India.

No. 10 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 10.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Refunds, Account No. 11, page 25	11,222	4,446	(b)23,835	1,870	28,775	21,636	8,112	31,365	60,016	191,277
Assignments and Compensations, Account No. 12, page 26.	319,477	7,043	4	4,839	29,275	32,894	14,558	116,131	1,004,039	1,528,260
Allowances to District and Village Officers,(c) Account No. 13B, page 28	594	44,967	...	...	...	315,566	131,156	442,907	292,408	1,227,598
TOTAL . Rx.	331,293	56,456	23,839	6,709	58,050	370,096	153,826	590,403	1,356,463	2,947,135

(b) Includes *Rx.* 9,998 and *Rx.* 2,541 on account of Refunds of Customs and Salt duties, respectively, in Burma.

(c) Includes *Rx.* 594, 44,967, 315,413, 123,688, 127,319 and 160,890, in India, General, Central Provinces, N.-W. P. and Oudh, Punjab, Madras, and Bombay, respectively, shown against District charges "Land Records and Agriculture."

No. 11.—ACCOUNT of REFUNDS and DRAWBACKS, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue	363	422	3,585	2,664	765	5,247	6,545	2,923	8,479	20,621	51,614
Stamps	647	1,410	398	1,820	533	14,377	9,566	3,844	10,184	9,667	52,446
Excise	1	53	563	282	338	5,083	2,383	153	1,202	25,338	35,396
Provincial Rates	4	103	...	48	91	915	866	133	8,507	800	11,467
Assessed Taxes	10,120	516	29	770	61	2,817	2,029	1,023	1,894	2,285	21,544
Forest	82	1,441	418	417	72	11	232	26	730	909	4,338
Registration	5	1	...	2	10	325	15	10	369	396	1,133
Tribute	...	500	...	...	...	...	...	...	...	...	500
TOTAL (a) . Rx.	11,222	4,446	4,993	6,003	1,870	28,775	21,636	8,112	31,365	60,016	178,438
Opium	...	...	...	...	...	3	...	...	...	...	3
Salt	1,833	...	...	2,841	...	18,466	...	...	456	8,670	32,266
Customs	...	...	...	9,998	...	17,146	...	...	3,969	14,200	45,313
			4,993	18,842							
TOTAL REFUNDS AND DRAWBACKS . Rx.	13,055	4,446	23,835		1,870	64,390	21,636	8,112	35,790	82,886	256,020

(a) For comparison with figures given in Account No. 10A, page 24, as regards Burma, see note (b) to that Account.

No. 12.—ACCOUNT of ASSIGNMENTS and COMPENSATIONS, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma, Lower.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
LAND REVENUE COMPENSATIONS—										
Inamdars and other Grantees	...	...	...	...	...	...	...	27,459	785,598	813,057
Pensions in lieu of Resumed Lands	...	574	...	...	1,061	2,956	10,556	22,746	150,816	188,709
Malikana, or Allowances to Excluded Proprietors	8	396	...	378	15,906	25,822	...	...	...	42,510
Compensation to Holkar (for Keyso Rao Patan)	2,948	...	...	...	...	...	...	...	...	2,948
Do. to Bhotan Govt. (for resumption of Dooars in Assam)	...	...	...	...	5,000	...	...	...	...	5,000
Other Land Revenue Compensations	800	...	...	2,041	...	..	...	525	...	3,366
	3,756	970	...	2,419	21,967	28,778	10,556	50,730	936,414	1,055,590
OPIUM COMPENSATIONS—										
To the French Government and various Native States	...	...	...	...	500	...	...	...	4,412	4,912
SALT COMPENSATIONS—										
To Jodhpur	96,140	...	...	...	...	...	...	...	...	96,140
" Jeypore	68,831	...	...	...	...	...	...	...	...	68,831
" Gwalior	31,250	...	...	...	...	...	...	...	...	31,250
" Bhurtpore	15,050	...	...	..	...	...	...	...	...	15,050
" Ulwar	12,500	...	...	...	...	...	...	...	...	12,500
" Meywar	26,865	...	...	...	...	...	...	...	...	26,865
" Bhawalpur	8,000	...	...	...	...	...	...	...	...	8,000
" Dholpur	6,000	...	...	...	...	...	...	...	...	6,000
" Holkar	6,188	...	...	...	...	...	...	...	...	6,188
" Kishengarh	2,500	...	...	...	...	...	..	...	...	2,500
" Tonk	2,000	...	...	...	...	...	...	...	...	2,000
" Jeypore and Jodhpore under the Sambhar Lake Treaty	22,601	...	...	...	...	...	...	...	...	22,601
" Pudukotah	...	...	...	...	...	...	...	3,800	...	3,800
" Other Native States	9,714	...	...	...	...	...	...	...	4,320	14,034
" The French Government	...	...	...	...	2,000	...	...	44,800	...	46,800
Other Salt Compensations	...	...	...	...	...	...	...	850	3,887	4,737
	307,639	...	...	...	2,000	...	...	49,450	8,207	367,296
EXCISE COMPENSATIONS—										
To various Native States	...	1,217	...	...	...	...	...	365	36,722	38,304
CUSTOMS COMPENSATIONS—										
To Travancore and Cochin States	...	...	...	...	...	...	...	15,039	...	15,039
MISCELLANEOUS COMPENSATIONS—										
To Maharaja of Kishengarh (for loss of Transit duties on Rajputana Railway)	2,000	...	...	...	...	...	...	...	...	2,000
" Khan of Khelat (for surrender of right to levy dues in Bolan)	3,000	...	...	...	...	...	...	...	...	3,000
" Khan of Khelat (for quit-rent)	2,500	...	...	...	...	...	...	...	...	2,500
" Janjira State (for assimilation of Customs system to that of British India and for prevention of contraband trade or practices in regard to Salt, Opium and Liquor)	...	...	...	...	...	...	...	...	1,300	1,300
Posâ (commuted black mail) to Hill Tribes in Assam	...	...	...	1,535	...	...	...	...	...	1,535
Sayer Compensation (to Raja Mohendra Singh)	...	...	...	...	...	2,410	...	...	...	2,410
Other Compensations	582	4,856	4	885	4,808	1,706	4,002	547	16,984	34,374
	8,082	4,856	4	2,420	4,808	4,116	4,002	547	18,284	47,119
TOTAL ASSIGNMENTS AND COMPENSATIONS	319,477	7,043	4	4,839	29,275	32,894	14,558	116,131	1,004,039	1,528,260

No. 13 A.—ABSTRACT ACCOUNT of LAND REVENUE, for the Year ended 31st March 1894.

	Ordinary Land Revenue.	Recovery of Survey Charges.	Sale of Proprietary Right of Government in Land.	Assessment of Alienated Lands, less Quit-rents.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Receipts for the Improvement of Government Estates.	Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.	Shown in Account No. 2 under: Principal Heads of Revenue against Land Revenue.	Shown in Account No. 2 under: Irrigation against Portion of Land Revenue due to Irrigation (see page 126).
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	160,938	...	59	...	335	1,539	...	12,173	175,044	175,044	...
Central Provinces	686,381	...	...	...	...	...	...	5,841	692,222	692,222	...
Burma — Upper	105,515	...	...	...	...	...	...	617,294	722,809	2,331,915	...
Burma — Lower	1,014,145	...	...	...	25	390,338	...	204,598	1,609,106		
Assam	518,628	...	...	...	986	...	...	42,114	561,728	561,728	...
Bengal	3,777,319	792	559	7,273	2,686	1,619	47,850	33,334	3,871,432	3,871,432	...
North-Western Provinces and Oudh	6,010,722	...	323	...	...	...	...	43,328	6,054,373	5 936,875	117,498
Punjab	2,318,670	...	125	22,338	1,524	...	...	102,878	2,445,535	2,423,636	21,899
Madras	5,419,221	...	4,409	...	2,450	...	...	62,412	5,488,492	4,957,001	531,491
Bombay	3,733,835	...	...	953,508	...	...	...	28,451	4,715,794	4,639,756	(a)76,038
TOTAL LAND REVENUE RECEIPTS Rx.	23,745,374	792	5,475	983,119	8,006	393,496	47,850	1,152,423	26,336,535	25,589,609	746,926

(a) Total collection at page 126 Rx. 86,393
Less collection charges " 10,355
76,038

No. 13 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Panjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
GENERAL CHARGES OF DISTRICT ADMINISTRATION:											
Part(*a*) of Salaries of Collectors, Commissioners, and Deputy Commissioners (*b*)	1,198	17,083	16,735	17,954	9,823	52,071	52,018	35,347	48,308	29,969	280,506
Part(*a*) of Salaries of Assistant and Deputy Collectors, Assistant and Extra Assistant Commissioners, &c.(*b*)	1,887	14,520	26,280	28,188	14,026	90,432	34,985	34,853	112,269	60,698	418,138
Salaries of Commissioners, Collectors, Deputy Collectors, Tehsildars, &c.	(*b*)5,368	13,380	...	149	4,497	3,492	118,132	36,229	(*b*)1,868	...	183,115
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,545	1,545
Office Establishment	5,760	5,046	20,383	20,298	4,693	59,100	64,432	25,655	43,529	56,241	305,137
District Establishments, including Tehsildars' and Sub-divisional Establishments	10,597	15,202	4,479	4,262	13,115	33,969	54,561	22,559	87,762	80,484	326,990
Temporary Establishments	16	159	276	101	737	2,290	4,591	3,881	2,246	2,987	17,284
Remuneration to Copyists	...	...	18	...	671	5,357	...	...	9,894	...	15,940
Travelling Allowance, Purchase and Carriage of Tents	1,131	1,443	5,532	4,259	1,830	11,275	14,637	9,508	22,981	26,319	98,915
House-rent and other Allowances	303	...	2,102	696	65	282	...	520	68	314	4,350
Fees for searches in Registration Offices	...	...	...	...	...	...	...	...	789	...	789
Service of Processes against Defaulters	...	...	5	1,216	2,875	20,833	3,323	...	2,223	1,049	31,524
Law Charges	10	5	25	8	202	1,888	292	...	377	255	3,062
Service Postage and Telegrams	709	1,170	2,238	1,077	815	4,578	5,246	9,831	20,236	12,368	58,268
Rents, Rates, and Taxes	27	69	75	108	71	3,427	163	40	1,561	391	5,932
Petty Construction and Repairs	130	8	40	15	78	870	70	...	5,727	5,854	12,792
Other Contingent Charges	1,665	2,680	3,360	3,662	1,367	14,704	10,400	7,210	19,382	7,979	72,409
Less—Contribution	...	...	...	...	...	...	...	...	...	—36	—36
TOTAL, DISTRICT ADMINISTRATION	28,801	70,765	81,548	81,993	54,865	304,568	362,850	185,633	379,220	286,417	1,836,660
SURVEY AND SETTLEMENT:											
Land Settlement Charges:											
Salaries of Officers (*b*)	...	16,358	4,206	3,031	1,417	21,935	15,122	11,573	12,363	1,537	87,542
Office Establishment	...	5,100	1,271	...	...	9,382	5,083	4,091	5,458	1,519	31,904
Field Establishment (partly temporary)	...	3,979	5,994	45	2,765	2,787	8,535	10,627	6,906	22	41,660
Temporary Establishments	...	5,355	458	2,743	37	5,478	11,334	4,772	9,056	25	39,258
Travelling Allowance	...	2,049	899	494	374	5,914	2,287	1,321	1,115	308	14,761
Service Postage and Telegrams	...	185	14	6	75	242	162	701	261	...	1,646
Rents, Rates, and Taxes	...	276	79	62	...	594	290	252	330	28	1,911
Other Contingent Charges	...	8,394	213	40	412	11,131	9,430	4,061	784	38	34,503
Less—Contribution	...	...	...	...	...	...	...	...	...	—1,048	—1,048
	...	41,696	13,134	6,421	5,080	57,463	52,243	37,398	36,273	2,429	252,137

Revenue Survey:											
Portion of the Charge of the Survey of India transferred from Account No. 38 B: page 85.											
Controlling Staff	5,461	...	...	...	...	...	...	...	...	...	5,461
Correspondence and Drawing	5,173	...	...	...	...	...	...	...	...	...	5,173
Charges of Survey Parties	...	...	52,623	23,822	7,257	4,282	6,844	1,863	...	3,228	99 919
Cadastral Maps	...	...	...	2,840	2,530	...	1,559	...	...	...	6,929
Extra Departmental Mapping	...	...	...	17	40	...	328	72	...	...	457
Local Survey Charges:											
Controlling Staff	...	...	...	...	...	...	...	...	18,802	308	19,110
Salaries of Officers (*b*)	315	...	405	2,175	...	15,416	...	...	11,031	15,577	44,919
Establishment	728	...	337	8,361	...	18,867	...	...	...	10,632	38,925
Field Establishment	933	...	3,452	386	...	...	...	...	31,659	16,076	52,506
Travelling Allowance	152	...	240	828	...	4,099	...	...	3,055	4,347	12,721
Other Allowances	...	...	...	...	...	33	...	...	16	...	49
Service Postage and Telegrams	...	...	7	28	...	211	...	...	242	792	1,280
Other Contingent Charges	219	...	87	2,171	...	3,386	...	...	1,952	8,022	15,837
Extra Departmental Charges	...	...	...	...	...	26,716	...	...	...	...	26,716
Less—Contribution	...	...	...	...	...	...	...	...	...	—*3,151*	—*3,151*
Deduct—Survey Charges recoverable from private Estates	...	...	...	...	...	—*10,901*	...	...	...	...	—*10,901*
	12,981	...	57,151	40,628	9,827	62,109	8,731	1,935	66,757	55,831	315,950
TOTAL SURVEY AND SETTLEMENT	12,981	41,696	70,285	47,049	14,907	119,572	60,974	39,333	103,030	58,260	568,087
LAND RECORDS AND AGRICULTURE:											
Directorate—											
Salaries of Director and Assistants, etc. (*b*)	562	3,280	500	6,156	2,683	3,219	2,843	2,652	2,654	6,126	30,675
Office Establishment (partly temporary)	2,289	1,392	2,818	8,701	499	3,464	4,287	735	3,655	7,268	35,108
Travelling Allowance	...	349	95	1,100	496	783	541	226	422	1,762	5,774
Service Postage and Telegrams	...	265	8	275	65	197	287	184	120	554	1,955
Other Contingent Charges	192	699	406	1,316	69	433	507	125	123	1,772	5,642
District Charges	3,633	50,571	...	...	11,117	...	327,194	144,417	153,159	175,376	865,467
TOTAL, LAND RECORDS AND AGRICULTURE	6,676	56,556	3,827	17,548	14,929	8,096	335,659	148,339	160,133	192,858	944,621
CHARGES DIRECTLY CONNECTED WITH THE COLLECTION OF LAND REVENUE:											
Management of Government Estates	...	200	...	...	426	40,286	17,360	...	...	...	58,272
Management of Grazing Lands	...	...	...	...	...	...	...	1,437	...	...	1,437
Commission on Land Revenue Collections, etc.	2,604	74	63,146	46,979	15,460	...	613	...	...	9	128,885
Commission on Capitation Tax	...	...	279	24,397	...	...	...	...	...	...	24,676
Commission on Fishery Collections	...	...	4	2,451	...	...	...	...	234	11	2,700
Charges on account of Encumbered Estates	...	...	...	...	...	...	51	...	...	...	51
Inâm Commissioner, Madras	...	...	...	...	...	...	...	...	1,457	...	1,457
Allowances to District and Village Officers	...	..	...	...	...	...	153	7,468	315,488	131,518	454,627
TOTAL DIRECT CHARGES OF COLLECTION	2,604	274	63,429	73,827	15,886	40,286	18,177	8,905	317,179	131,538	672,105
TOTAL CHARGES IN INDIA . Rx.	51,062	169,291	219,089	220,417	100,587	472,522	777,660	382,210	959,562	669,073	4,021,473
			439,506								

CHARGES IN ENGLAND:

Law Charges in connection with Appeals from India, a portion of which is recoverable in India	£	85
EXCHANGE ON CHARGES IN ENGLAND	Rx.	55
TOTAL CHARGES AGAINST "LAND REVENUE"	Rx.	4,021,613

(*a*) The remaining part is charged under "Law and Justice."
(*b*) Including Exchange Compensation Allowance.

No. 14 A.—ACCOUNT of OPIUM REVENUE, for the Year ended 31st March 1894.

BENGAL OPIUM.	Rx.	Rx.	Rx.
BENGAL.			
Proceeds of 43,353 Chests sold by auction in Calcutta for export, being at the average rate of R1,109-1-11 per Chest	4,808,376	4,808,376	
Miscellaneous Receipts of Opium Department		2,316	
Value of Opium sold by the Excise Department in the following Provinces, for consumption in India under Revenue Regulations, at the rate of R7-4-0 per Seer:—	Rx.		
Bengal	57,545	57,545	
		4,868,237	
India, General	11		
Central Provinces	24,004		
Burma, Upper 3,566; Lower 32,689	36,255		
Assam	40,174	154,739	
North-Western Provinces and Oudh	49,168		
Punjab	5,127		
	212,284		
TOTAL, BENGAL OPIUM . Rx.			5,022,976
BOMBAY.			
Duty realised on 26,675¼ Chests of Malwa Opium, at R600 per Chest		1,600,530	
Confiscations and Miscellaneous Receipts		4,065	
TOTAL, BOMBAY OPIUM . Rx.			1,604,595
TOTAL, OPIUM REVENUE . Rx.			6,627,571

No. 14 B.—ACCOUNT of BENGAL OPIUM STORE.

OPIUM STORE ACCOUNT.	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
Opium in Store in Calcutta on 1st April 1893	32,778	55,825	(a) 2,003	(a) 3,004
In Store at Factories on above date	1,814	3,089	206	310
	34,592	58,914	2,209	3,314
Produce of Season 1892-93	40,506	68,987	3,816	5,724
TOTAL	75,098	127,901	6,025	9,038
Sold by Auction from 1st April 1893 to 31st March 1894	43,353	73,835	...	...
Issued to Excise Department	...	...	4,348	6,523
Issued to Medical Department	...	...	8	12
TOTAL EXPENDED	43,353	73,835	4,356	6,535
Balance in Store in Calcutta on 31st March 1894	31,744	54,065	790	1,185
Balance in Factories " " "	1	1	(b) 875	(b) 1,312
BALANCE IN STORE ON 31st MARCH 1894	31,745	54,066	(b) 1,665	(b) 2,497

(a) Falls short of last year's closing balance by 19 Chests or 29 Maunds, being damaged opium returned to the Opium Agent, Behar, and utilized in the manufacture of lewa.

(b) Exclusive of 4 Chests or nearly 6 Maunds of damaged medical opium returned to the Opium Agent, Behar, and utilized in the manufacture of lewa.

No. 14C.—ACCOUNT of CHARGES in connection with OPIUM.

	Behar.	Benares.	Total.	Rx.
COST OF PRODUCTION OF BENGAL OPIUM.	Rx.	Rx.	Rx.	
Superintendence	5,352	7,339	12,691	
Opium Factory	33,428	36,388	69,816	
District Staff	42,159	63,878	106,037	
Payments to cultivators (current year)	284,625	200,952	485,577	
Do. do. (past year)	528,335	665,864	1,194,199	
	893,899	974,421	1,868,320	
Opium Miscellaneous charges in Calcutta			2,330	
TOTAL, BENGAL . Rx.			1,870,650	1,870,650
CHARGES IN ENGLAND:				
Stores for India: for the Behar and Benares Opium Agencies . . . . . £				1,278
EXCHANGE ON CHARGES IN ENGLAND . . . . . Rx.				831
TOTAL BENGAL OPIUM . Rx.				1,872,759

	India.	Bombay.	Total.	Rx.
CHARGES FOR MALWA OPIUM.	Rx.	Rx.	Rx.	
Establishment and Contingent Charges of the Agency at Indore	1,263	...	1,263	
Establishment	...	1,099	1,099	
Contingent Charges	...	1,486	1,486	
TOTAL, MALWA OPIUM . Rx.	1,263	(a) 2,585	3,848	3,848
TOTAL INDIA . Rx.			1,874,498	
TOTAL CHARGES UNDER OPIUM . Rx.				1,876,607

(a) Does not include the Salary of the Commissioner of Customs, Salt and Opium, Bombay, which is charged under "Customs," nor the expenses of weighment and other duties performed in the Native States, where the opium is grown, as they are paid by the States concerned.

No. 15A.—ACCOUNT of SALT REVENUE, for the Year ended 31st March 1894.

	India, General.	Burma, Upper.	Burma, Lower.	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sales of Government Salt	127,018	...	...	...	33,439	50,712	211,169
Excise duty on Salt manufactured locally	1,695,423	994	18,875	...	1,581,007	2,095,636	5,391,935
Duty on Salt imported from England	...	...	147,721	1,592,711	443	628	1,741,503
Duty on other imported Salt, sea-borne	...	...	...	773,685	1,300	2,500	777,485
Frontier duty on Salt imported by land	...	...	...	...	2	60,583	60,585
Miscellaneous Receipts	16,215	...	...	7,737	13,585	8,662	46,199
TOTAL, SALT REVENUE Rx.	1,838,656	994	166,596	2,374,133	1,629,776	2,218,721	8,228,876
		167,590 (Burma)					

No. 15 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges and Cost of SALT, for the Year ended 31st March 1894.

	Rx.	Rx.	Rx.
INDIA, GENERAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	(a)3,113		
Salaries of Deputy and Assistant Commissioners, &c.	(a)8,440		
Office Establishment	5,544		
Travelling Allowances	3,508		
Purchase and Repair of Tents	200		
Commission on Salt Tax Collections	2,718		
Rewards	294		
Compensations to Frontier Chiefs and others	159		
Removal of Salt purchased by traders	7,673		
Conveyance of Tents and Records	439		
House and Office-Rent	348		
Petty Construction and Repairs	5,653		
Service Postage Stamps	596		
Service Telegrams	117		
Miscellaneous Contingencies	2,249		
	41,051		
Manufacture and Excavation of Salt:			
Sambhar	13,575		
Didwana	250		
Pachbudra	4,675		
Phalodi	51		
Punjab Mines	6,329		
		65,931	
PREVENTIVE ESTABLISHMENT		46,079	
			112,010
BURMA.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Commission on Salt Tax Collections:			
Upper Burma		58	
Lower Burma		606	
			664
BENGAL.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Pay of Intendants, Clerks, Servants, &c.		857	
Rewards		400	
Petty Construction and Repairs		166	
Rents, Rates, and Taxes		1,018	
Scales and Weights		235	
Miscellaneous Contingencies		8	
			2,684
MADRAS.			
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:			
Salary of Commissioner	(a) 4,375		
Salary of Secretary to Commissioner	(a) 1,973		
Salaries of Deputy and Assistant Commissioners	(a)13,967		
Inspectors and Assistant and Sub-Inspectors	(a)63,343		
Office Establishment	77,748		
Travelling Allowances	10,301		
Purchase, Repair, and Carriage of Tents	1,634		
Rewards	17,085		
Cost, Freight, &c., of Spirits	391		
Conveying Salt to French Government and Fish-curing Yards	1,642		
Freight and other Charges for export and import of Salt	2,101		
Petty Construction and Repairs	27,206		
Service Postage Stamps	2,558		
Service Telegrams	275		
Rents, Rates, and Taxes	776		
Miscellaneous Contingencies	12,381		
		237,756	
Deduct—Amount chargeable to Excise		*60,412*	
		177,344	
SALT PURCHASE AND FREIGHT		22,299	
			199,643
Carried forward			315,001

(a) Includes Exchange Compensation Allowance.

No. 15B.—Account of Charges for Collection of the Salt Revenue, including Manufacturing Charges and Cost of Salt, for the Year ended 31st March 1894—*continued.*

				Rx.	*Rx.*
Brought forward					315,001
BOMBAY.	Presidency Division.	Sindh Division.	Aden Division.	TOTAL.	
SALARIES, ESTABLISHMENT, AND CONTINGENCIES:—	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Salaries of Collector, Deputy and Assistant Collectors, &c. (*a*)	7,145	1,296	...	8,441	
Superintendent and Petty Officers	8,184	823	...	9,007	
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	43,475	1,864	125	45,464	
Preventive Establishment	873	3,551	...	4,424	
Commission on sale of Salt	970	...	...	970	
Rewards	179	39	...	218	
Travelling Allowances	2,491	350	...	2,841	
Service Postage Stamps	308	56	...	364	
Service Telegrams	20	8	...	28	
Rents, Rates, and Taxes	42	24	...	66	
Purchase and Conveyance of Tents and Records	211	2	...	213	
Petty Construction and Repairs	1,725	161	1	1,887	
Scales and Weights	187	...	...	187	
Office Expenses and Miscellaneous Contingent Charges	9,445	268	57	9,770	
	75,255	8,442	183	83,880	
SALT PURCHASE AND FREIGHT				35,421	
PREVENTIVE ESTABLISHMENT				37,515	
GOA MIXED COMMISSION £.				646	
					157,462
TOTAL CHARGES IN INDIA . Rx.					472,463
CHARGES IN ENGLAND:					
Stores for India: Weighing Machines, etc. . £					1,177
EXCHANGE ON CHARGES IN ENGLAND . Rx.					765
TOTAL CHARGES UNDER SALT . Rx.					474,405

No. 15C.—ACCOUNT of SALT STORE, for the Year ended 31st March 1894.

	INDIA.	PUNJAB.	MADRAS.	BOMBAY.
	Quantity.	Quantity.	Quantity.	Quantity.
	Mds.	*Mds.*	*Mds.*	*Mds.*
Salt in Store on 1st April 1893	2,82,125	6,72,179	(*b*) 31,39,528	26,22,999
Manufactured, excavated, or purchased during the Year	44,51,154	24,73,827	12,57,140	31,05,294
	47,33,279	31,46,006	43,96,668	57,28,293
Removed by Purchasers during the Year	(*c*) 28,21,751	25,35,589	11,87,448	32,51,915
Wastage, &c., written off	44,625	...	84,115	2,85,774
	28,66,376	25,35,589	12,71,563	35,37,689
Balance in Store on 31st March 1894	18,66,903	6,10,417	31,25,105	21,90,604

(*a*) Including Exchange Compensation Allowance.
(*b*) The balance has been revised according to the Administration Report.
(*c*) Includes 26,610 Mds. on account of "Free Deliveries" to Native States.

No. 16.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sale of Court Fee Stamps	30,896	122,635	19,655	80,213	60,225	1,149,855	547,491	274,717	469,747	308,029	3,063,463
Sale of Commercial and other Stamps	23,302	52,026	9,533	43,892	23,924	443,663	175,592	133,936	265,313	197,218	1,368,399
Fines and Penalties	231	449	690	760	365	3,015	1,329	980	4,573	1,348	13,740
Miscellaneous	304	104	96	1,255	203	1,138	561	3,744	3,610	52,734	63,749
TOTAL, STAMP REVENUE . Rx.	54,733	175,214	29,974	126,120	84,717	1,597,671	724,973	413,377	743,243	559,329	4,509,351
			156,094								
Deduct—Refunds	*647*	*1,410*	*398*	*1,820*	*533*	*14,377*	*9,566*	*3,844*	*10,184*	*9,667*	*52,446*
NET REVENUE from STAMPS . Rx.	54,086	173,804	29,576	124,300	84,184	1,583,294	715,407	409,533	733,059	549,662	4,456,905
CHARGES FOR COLLECTION.											
Salary of the Superintendent or other Officers	...	...	...	...	...	(a)2,631	...	...	720	720	4,071
Establishment of Superintendent or other Officers	...	...	...	...	...	3,354	...	...	1,031	2,510	6,895
Contingent Expenses, Packing Charges, &c.	...	...	...	...	...	1,486	...	...	599	774	2,859
Charges for the sale of Stamps, *viz.*—											
Clerks and Servants	24	...	96	511	...	154	1,165	30	245	1,021	3,246
Commission to Vendors	...	...	...	...	...	...	233	...	...	120	353
Discount on sale of Court Fee Stamps	429	11	207	633	939	12,901	...	4,270	5,156	3,896	28,442
Discount on sale of General Stamps	971	1,660	299	1,062	727	10,472	4,348	5,058	10,822	5,980	41,399
Contingencies and Miscellaneous	139	398	41	41	19	693	877	2,198	285	468	5,159
Stamps supplied from Central Stores charged in the Accounts of other Provinces by deduction from India	*—80,394*	5,479	371	1,256	1,940	31,480	9,857	7,515	13,644	8,852	...
			1,014	3,503							
TOTAL CHARGES in INDIA . Rx.	*—78,831*	7,548	4,517		3,625	63,171	16,480	19,071	32,502	24,341	92,424
						Rx. 35,581 (*b*)					
CHARGES IN ENGLAND: Stores for India						£ 27,453 (*c*)			7,204	4,218	38,875
EXCHANGE ON CHARGES IN ENGLAND . Rx.											25,263
TOTAL CHARGES for COLLECTION of STAMP REVENUE . Rx.											156,502

(*a*) Includes Exchange Compensation Allowance.
(*b*) Total Charges in India for the Bengal Presidency.
(*c*) Total Charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the Charges in England cannot be divided among the several Provinces.

No. 17.—ACCOUNT of EXCISE REVENUE on SPIRITS and DRUGS, and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.											
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, *viz.*—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
License Fees and Farmers' Rents	6,566	50,425	24,282	153,658	43,117	632,624	150,515	57,863	647,381	101,320	1,867,751
Distillery Fees	18,031	98,452	1,637	1,338	...	5,858	93	419	180	10,254	136,262
Still-head Duty	58,657	23,198	9,279	22,936	133	197,393	257,999	67,372	314,404	699,138	1,650,509
License Fees for sale of Opium and its preparations	1,889	28,322	8,908	50,828	30,601	55,219	16,990	36,057	31,269	1,907	261,990
License Fees for sale of other Drugs	3,404	14,832	390	...	16,314	22,120	74,207	18,069	6,124	32,447	187,907
Rent of Toddy trees	4,644	2,161	89	32	1	291	8,731	...	239,173	109,502	364,624
TOTAL	93,191	217,390	44,585	228,792	90,166	913,505	508,535	179,780	1,238,531	954,568	4,469,043
Duty on Opium consumed in India	1,449	46,872	13,544	110,696	164,853	164,210	63,099	13,916	44,718	108,843	732,200
Acreage on land cultivated with the Poppy	...	...	...	...	...	...	...	3,107	...	...	3,107
Duty on Ganja	342	12,986	...	...	17,447	135,786	...	...	...	537	167,098
Fines, Confiscations, and Miscellaneous	609	2,119	12	84	53	1,316	568	330	4,217	7,817	17,125
TOTAL, EXCISE REVENUE . Rx.	95,591	279,367	58,141	339,572	272,519	1,214,817	572,202	197,133	1,287,466	1,071,765	5,388,573
			397,713								
CHARGES.											
Salaries and Establishments	2,432	3,087	1,821	2,830	109	45,670	6,417	4,536	38,188	25,664	130,754
Contingent Expenses	139	1,353	1,088	4,658	951	18,336	1,177	643	14,835	8,948	52,128
Loss on Sale and by Dryage and Wastage of Opium	...	...	...	...	...	...	1,623	...	...	...	1,623
Rents, Rates, and Taxes	...	2	3	3	...	273	...	6	192	163	642
Petty Construction and Repairs	...	161	...	...	...	575	...	...	7,292	118	8,146
TOTAL, EXCISE CHARGES . Rx.	2,571	4,603	2,912	7,491	1,060	64,854	9,217	5,185	60,507	34,893	193,293
			10,403								
CHARGES IN ENGLAND:											
Stores for India: Hydrometers,											50
EXCHANGE ON CHARGES IN ENGLAND											32
											193,375

No. 18.—ACCOUNT of PROVINCIAL RATES and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

REVENUE.	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
District Local Fund:										
Cess on Lands for expenditure on Roads, Schools, Hospitals, and general purposes	2,471	32,327	101,044	61,121	(b)408,313	(c)457,134	216,990	(e)524,825	276,418	2,080,643
Provincial:										
Cess on Lands for expenditure on Roads, Schools, &c.	...	348	...	...	413,431	(c)33,598	...	...	...	447,377
Cess on Lands for Famine Assurance, Canals and Railways	...	14,963	...	...	...	(c)171,057	57,521	...	...	243,541
Cess on Lands for District Post	...	3,883	...	...	43,322	3,733	13,646	...	...	64,584
Cess on Lands for Village Service and Patwaries	4,036	45,207	...	...	...	237,252	133,348	(f)148,031	41,012	608,886
Assessment on Wards' Estates for Establishment Charges	...	2,476	...	...	13,155	...	1,836	...	...	17,467
Miscellaneous	(a) 4,544	...	...	...	...	(d)41,649	555	(g) 5,325	...	52,073
TOTAL RECEIPTS under PROVINCIAL RATES	11,051	99,204	101,044	61,121	878,221	944,423	423,896	678,181	317,430	3,514,571
Deduct—Refunds	*4*	*103*	*48*	*91*	*915*	*866*	*133*	*8,507*	*800*	*11,467*
NET RECEIPTS under PROVINCIAL RATES . Rx.	11,047	99,101	100,996	61,030	877,306	943,557	423,763	669,674	316,630	3,503,104
CHARGES.										
ESTABLISHMENT AND OTHER CHARGES	...	...	3,049	273	43,548	702	363	...	5,874	53,809

(a) Consists of—

	Rx.
Cess of one Rupee per Opium Chest at Indore, for Dispensaries and Schools	1,598
Educational "Plough Tax" in Coorg	616
Local cess under New Regulations in Coorg	2,330
	4,544

(b) Roads and Public Works only.
(c) Distribution of Rates under Acts III and IV of 1878, North-Western Provinces and Oudh:—
(d) Chowkidari (Village Police) Cess in Oudh.
(e) Includes House-tax in Unions or Punchayets and Road Cess in Badrachelam Taluk.
(f) Includes Revenue from Village Service Inams.
(g) Irrigation cess in lieu of labor.

(c)	District Local Fund.	Provincial.	Famine Assurance, Canals and Railways.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
"Local Rates," North-Western Provinces	418,757	...	45,252	464,009
Ditto Oudh	33,571	...	33,571	67,142
"Famine Assurance Rate," North-Western Provinces	...	...	92,234	92,234
"1 per cent. Road Cess," North-Western Provinces	4,806	...	...	4,806
"Original Rates," Oudh	...	37,331	...	37,331
Deduct—Amount credited as Cess for District Post	...	*3,733*	...	*3,733*
TOTAL . Rx.	457,134	33,598	171,057	661,789

No. 19 A.—ACCOUNT of CUSTOMS REVENUE for the Year ended 31st March 1894.

	Gross Receipts.					Refunds and Drawbacks.					Net Produce.				
	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Gross Receipts.	Burma (Lower).	Bengal	Madras.	Bombay.	Total Refunds and Drawbacks.	Burma (Lower).	Bengal.	Madras.	Bombay.	Total Net Produce.
SEA CUSTOMS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imports.															
Arms, Ammunition, Military Stores	1,378	16,527	6,735	10,493	35,133	832	10,678	3,625	3,220	18,355	546	5,849	3,110	7,273	16,778
Chemicals:															
Drugs, Medicines and Dyeing and Tanning Materials	5	1,267	10	2,216	3,498	...	...	...	3	3	5	1,267	10	2,213	3,495
Oil, Mineral, Petroleum, &c.	5,205	158,458	11,558	88,647	263,868	18	213	...	1,052	1,283	5,187	158,245	11,558	87,595	262,585
Articles of food and drink	3,477	3,736	...	11,658	18,871	...	...	...	..	...	3,477	3,736	...	11,658	18,871
Liquors:															
Ale, Beer, and Porter	3,689	4,106	2,458	7,151	17,404	...	11	...	6	17	3,689	4,095	2,458	7,145	17,387
Spirits	80,008	142,384	85,647	221,466	529,505	44	410	209	5,409	6,072	79,964	141,974	85,438	216,057	523,433
Wines and Liqueurs	4,523	17,807	6,173	20,139	48,642	...	71	22	211	304	4,523	17,736	6,151	19,928	48,338
Metals and Manufactures of Metals:															
Silver Bullion and Coin	...	1,609	...	2,088	3,697	...	...	...	...	...	...	1,609	...	2,088	3,697
Other Metals and Manufactures of Metals	...	6,227	...	30,003	36,230	...	...	...	125	125	...	6,227	...	29,878	36,105
Manufactured Articles. Raw Materials and Unmanufactured Articles	6,943	7,365	3,169	13,510	30,987	...	...	...	...	...	6,943	7,365	3,169	13,510	30,987
Total, Imports . Rx.	105,228	359,486	115,750	407,371	987,835	894	11,383	3,856	10,026	26,159	104,334	348,103	111,894	397,345	961,676
Exports.															
Grain and Pulse:															
Paddy	5,406	140	11,252	1,134	17,932	121	19	4	11	155	5,285	121	11,248	1,123	17,777
Rice	409,649	175,350	34,088	26,007	645,094	8,916	5,725	104	102	14,847	400,733	169,625	33,984	25,905	630,247
Total, Exports . Rx.	415,055	175,490	45,340	27,141	663,026	9,037	5,744	108	113	15,002	406,018	169,746	45,232	27,028	648,024
Miscellaneous	411	5,583	40	1,964	7,998	67	19	...	...	86	344	5,564	40	1,964	7,912
TOTAL, SEA CUSTOMS . Rx.	520,694	540,559	161,130	436,476	1,658,859	9,998	17,146	3,964	10,139	41,247	510,696	523,413	157,166	426,337	1,617,612
LAND CUSTOMS.															
Imports	...	...	1,512	379	1,891	...	...	3	...	3	...	...	1,509	379	1,888
Exports	...	...	6,769	2,044	8,813	...	...	...	2	2	...	...	6,769	2,042	8,811
Miscellaneous	...	...	131	8	139	...	...	...	..	...	...	...	131	8	139
TOTAL, LAND CUSTOMS, Rx.	...	...	8,412	2,431	10,843	...	...	3	2	5	...	...	8,409	2,429	10,838
MISCELLANEOUS.															
Warehouse and Wharf Rent, Fees, &c.	2,914	300	4,640	4,817	12,671	...	...	2	(a)4,059	4,061	2,914	300	4,638	758	8,610
TOTAL, CUSTOMS REVENUE Rx.	5[illegible],608	540,859	174,182	443,7[illegible]	1,682,37[illegible]	9,998	17,146	3,969	14,200	[illegible]	513,610	52[illegible],713	170,21[illegible]	[illegible]524	1,63[illegible],060

(a) Includes Rx. 3,985 paid to the Government of Portuguese India on account of their share of Customs Revenue.

No. 19 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE, for the Year ended 31st March 1894.

Charges at the Principal Ports of *Rangoon, Calcutta, Madras, and Bombay.*	Burma (Lower).	Bengal.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Commissioner and Assistant Commissioner	...	...	...	(a)4,745	4,745
Establishment and Contingencies of ditto	...	...	...	4,309	4,309
Collectors, Deputy and Assistant (a)	2,276	4,156	3,161	3,780	13,373
Office Establishment	3,201	8,683	2,929	3,057	17,870
Preventive Establishment	4,991	27,761	77	13,154	45,983
Appraising Establishment	720	3,445	199	2,962	7,326
Wharf Establishment	...	3,366	...	...	3,366
Contingent Charges	831	2,685	934	1,845	6,295
Total Charges at the Principal Ports	12,019	50,096	7,300	33,852	103,267
Charges at other Ports (*vide* details below)	6,011	4,154	10,253	19,828	40,246
TOTAL CHARGES IN INDIA . Rx.	18,030	54,250	17,553	53,680	143,513
CHARGES IN ENGLAND:					
Stores for India: Hydrometers, etc. . . . £					135
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.					88
TOTAL CUSTOMS CHARGES . Rx.					143,736

DETAILS of CUSTOMS CHARGES at OTHER than the Principal Ports.

Other Ports	Salaries.	Establishments.	Contingent Charges.	TOTAL.
Burma (Lower).	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Akyab	(a)214	1,601	80	1,895
Bassein	(a)262	905	24	1,191
Kyauk-Phyu	...	60	3	63
Mergui	...	303	5	308
Moulmein	(a)262	1,869	133	2,264
Sandoway	...	32	1	33
Tavoy	...	241	16	257
Total, Burma	738	5,011	262	6,011
Bengal.				
Balasore	...	497	27	524
Chittagong	(a)911	1,580	253	2,744
Cuttack	(b)5	665	12	682
Dacca	...	60	9	69
Pooree	...	131	4	135
Total, Bengal	916	2,933	305	4,154
Madras.				
Ganjam	...	566	151	717
Godavery	...	708	192	900
Kistna	...	353	134	487
Madura	...	300	63	363
Malabar	...	2,099	578	2,677
Nellore	...	251	29	280
South Arcot	...	812	302	1,114
South Canara	...	1,258	187	1,445
Tanjore	...	981	358	1,339
Tinnevelly	...	340	97	437
Vizagapatam	...	416	78	494
Total, Madras	...	8,084	2,169	10,253
Bombay.				
Gujarat Division	(a)497	2,987	1,035	4,519
Konkan Division	(a)3,204	3,353	2,086	8,643
Sind Division	(a)1,551	4,631	484	6,666
Total, Bombay	5,252	10,971	3,605	19,828
Total Charges at Other Ports . Rx	6,906	26,999	6,341	40,246

(a) Includes Exchange Compensation Allowance.
(b) Exchange Compensation Allowance.

No. 20.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1894.

REVENUE.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Civil Department:											
Income Tax:											
Ordinary Collections	8,584	31,321	...	54,866	21,667	380,812	197,249	103,469	167,432	295,946	1,261,346
Deductions by Government from Salaries and Pensions	27,508	7,956	8,604	12,543	4,239	47,878	31,897	20,718	30,855	32,694	224,892
Deductions from Interest on Government Securities	51,189	192	6	201	22	1,444	3,232	1,711	7,437	15,475	80,909
Penalties	...	340	...	79	126	3,069	61	212	464	208	4,559
Recoveries from Surplus Profits of Railway Companies	5,091	...	...	...	...	313	...	...	...	22,405	27,809
Other items	...	...	...	...	...	1,526	...	43	1	83	1,653
License Tax (Pandhari)	...	8,666	...	...	...	...	...	...	...	...	8,666
Total Civil Department	92,372	48,475	8,610	67,689	26,054	435,042	232,439	126,153	206,189	366,811	1,609,834
			76,299								
Other Departments:											
Income Tax:											
Deductions from Salaries and Pensions:—											
In Military Department	32,461	...	...		...	...	...	...	13,351	12,522	58,334
" Public Works "	6,572	1,252	7,509		1,129	7,278	6,343	14,543	5,631	3,879	54,136
" Post Office "	6,848	...	...		...	...	...	...	...	...	6,848
" Telegraph "	8,029	...	...		...	...	...	...	...	...	8,029
" Marine "	1,990	...	...		...	...	...	...	...	...	1,990
Total Other Departments	55,900	1,252	7,509		1,129	7,278	6,343	14,543	18,982	16,401	129,337
Total Assessed Taxes	148,272	49,727	83,808		27,183	442,320	238,782	140,696	225,171	383,212	1,739,171
Deduct—Refunds	*10,120*	*516*	*799*		*61*	*2,817*	*2,029*	*1,023*	*1,894*	*2,285*	*21,544*
Net Revenue from Assessed Taxes	138,152	49,211	83,009		27,122	439,503	236,753	139,673	223,277	380,927	1,717,627
CHARGES.											
Charges connected with the Collection of Assessed Taxes	375	...	...	2,105	112	17,879	2,098	1,131	2,051	5,309	31,060

No. 21.—ACCOUNT of FOREST REVENUE and of EXPENDITURE, for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Revenue from Timber and other Produce removed from the Forests by Government Agency:											
Timber	48,978	2,278	4,754	215,071	1,741	49	47,082	27,518	21,123	94,561	463,155
Firewood and Charcoal	430	556	...	...	1	1,452	19,188	27,103	12,931	75,112	136,773
Bamboos	7	120	...	...	4	..	595	785	220	17	1,748
Sandal Wood	7,256	...	...	...	...	...	...	...	4,008	1,989	13,253
Grass and other minor Produce	118	258	...	...	99	1	2,106	64	2,280	14,347	19,273
	56,789	3,212	4,754	215,071	1,845	1,502	68,971	55,470	40,562	186,026	634,202
Revenue from Timber and other Produce removed from the Forests by Consumers or Purchasers:											
Timber	3,025	3,228	179,987	69,404	29,551	37,570	58,617	2,177	31,504	85,659	500,722
Firewood and Charcoal	1,182	1,573	3,750	5,714	781	20,804	4,088	3,076	24,746	14,624	80,338
Bamboos	258	784	4,410	4,678	885	4,645	13,184	7	16,815	12,253	57,919
Grazing and Fodder Grass	619	9,911	...	53	740	1,232	9,915	19,943	26,326	56,361	125,100
Other minor Produce	2,024	(a) 91,989	29,960	5,336	4,563	10,595	11,696	915	47,348	9,928	214,354
	7,108	107,485	218,107	85,185	36,520	74,846	97,500	26,118	146,739	178,825	978,433
Confiscated Drift and Waif Wood	...	254	3,709	14,628	1,473	1,270	1,621	7,344	1,287	979	32,565
Revenue from Forests not managed by Government:											
Duty on Foreign Timber and other Forest Produce	...	...	...	28,770	3,934	...	595		...	2,518	35,817
Revenue from shared and private Forests	1,286	...	...	...	615		...	281	...	3,733	5,915
	1,286	...	...	28,770	4,549	...	595	281	...	6,251	41,732
Miscellaneous:											
Fines and Forfeitures	61	25	131	750	258	12	104	32	127	1,241	2,741
Refunds	36	110	68	123	80	339	51	7	...	182	996
Other Sources	304	2,362	2,806	4,408	4,125	2,192	2,144	2,078	6,003	5,931	32,353
	401	2,497	3,005	5,281	4,463	2,543	2,299	2,117	6,130	7,354	36,090
TOTAL FOREST REVENUE . . Rx.	65,584	113,448	229,575	348,935	48,850	80,161	170,986	91,330	194,718	379,435	1,723,022
			578,510								
EXPENDITURE.											
GENERAL DIRECTION.											
Salary of the Inspector General and Assistant Inspector General of Forests (b)	4,789	...	...	...	...	...	...	...	...	...	4,789
Establishment and Contingencies	3,145	...	...	...	...	...	...	...	...	...	3,145
TOTAL, GENERAL DIRECTION . Rx.	7,934	...	...	...	...	...	...	...	...	...	7,934

A.—Conservancy and Works.												
Timber and other Produce removed from the Forests by Government Agency	18,100	5,698	2,842	61,735	909	697	24,665	22,282	17,073	78,848	232,849
Timber and other Produce removed from the Forests by Consumers or Purchasers	15	14,102	728	2,346	1,705	5,492	4,293	168	7,701	4,178	40,728
Confiscated Drift and Waif Wood	...	9	2,118	7,479	17	214	741	1,998	252	22	12,850
Revenue from Forests not managed by Government	234	...	...	750	190	...	208	...	...	...	1,382
Rent of leased Forests and Payments to Shareholders in Forests managed by Government	...	12	...	...	239	...	1,204	3,581	1,807	3,072	9,915
Live Stock, Stores, Tools and Plant	3,385	1,290	2,717	3,220	1,243	1,179	2,732	321	2,654	1,182	19,923
Communications and Buildings	3,722	1,550	3,199	1,097	1,426	4,967	12,281	3,396	8,331	1,633	41,602
Demarcation, Improvement, and Extension of Forests:—											
Charges incurred by Survey of India Department for Forest Surveys transferred from Account No. 38B, page 85	...	9,871	...	6,105	...	...	3	...	6,309	293	22,581
Other Charges	6,012	11,381	4,530	13,718	5,193	2,317	11,227	2,456	23,068	21,712	101,614
Miscellaneous	1,270	365	196	536	320	169	1,120	139	926	2,375	7,416
Total Conservancy and Works . Rx.	32,738	44,278	16,330	96,986	11,242	15,035	58,474	34,341	68,121	113,315	490,860
B.—Establishments.											
I.—*Salaries.*											
Pay of Conservators (b)	...	3,642	3,862	2,896	1,792	2,131	6,030	1,797	5,546	3,531	31,227
Pay of Superior Officers (b)	9,022	13,721	12,683	14,702	6,048	9,938	13,065	10,777	22,454	27,064	139,474
Subordinate Forest and Depôt Establishments	3,535	19,596	5,986	6,020	2,740	6,632	7,779	8,168	16,065	40,173	116,694
Office Establishments	1,147	4,029	4,319	5,052	1,651	1,926	4,267	2,527	8,064	6,816	39,798
Deputation and Special Allowances	1,084	542	2,672	2,474	429	392	501	412	14	711	9,231
	14,788	41,530	29,522	31,144	12,660	21,019	31,642	23,681	52,143	78,295	336,424
II.—*Travelling Allowances.*											
Conservators	...	274	269	336	178	222	357	197	862	480	3,175
Superior Officers	1,277	1,485	3,263	2,711	1,372	2,268	1,960	1,862	4,259	5,642	26,099
Subordinate Forest and Depôt Establishments	347	1,123	805	1,025	520	791	1,185	1,099	5,043	2,546	14,484
Office Establishments	83	201	618	296	53	118	432	402	1,365	2,219	5,787
	1,707	3,083	4,955	4,368	2,123	3,399	3,934	3,560	11,529	10,887	49,545
III.—*Contingencies.*											
Stationery	16	50	14	12	3	6	144	106	...	675	1,026
Carriage of Tents and Records	172	990	246	128	18	135	692	456	647	679	4,163
Rents, Rates, and Taxes	211	34	27	366	157	110	154	525	307	525	2,416
Pay of Police Guards	...	...	...	...	...	...	73	...	...	...	73
Official Postage	146	520	167	167	176	233	345	431	1,241	1,318	4,744
Sundries	740	1,293	407	576	371	456	612	517	1,559	591	7,122
	1,285	2,887	861	1,249	725	940	2,020	2,035	3,754	3,788	19,544
Total Establishments . Rx.	17,780	47,500	35,338	36,761	15,508	25,358	37,596	29,276	67,426	92,970	405,513
Total Expenditure in India . Rx.	58,452	91,778	51,668	133,747	26,750	40,393	96,070	63,617	135,547	206,285	904,307
			185,415 (51,668 + 133,747)								

Charges in England:			
Expenses attending the examination of Candidates for the Indian Forest Department, Passage to India on appointment, &c.	£	1,224	
Stores for India: Camera for the Dehra Dun Forest School	"	49	1,273
Exchange on Charges in England		Rx.	827
Total Forest Expenditure		Rx.	906,407

(a) Includes Commutation Fees Rx. 83,550.

(b) Including Exchange Compensation Allowance.

No. 22.—ACCOUNT of the RECEIPTS and CHARGES under REGISTRATION, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
RECEIPTS.											
Fees for Registering Documents	1,942	7,382	476	4,789	4,663	133,621	27,672	22,212	109,341	58,538	370,636
Fees for Copies of Registered Documents	172	3,244	5	140	55	1,935	10,442	6,258	3,276	983	26,510
Miscellaneous	54	1,544	16	307	19	3,358	4,015	1,659	7,302	726	19,000
TOTAL, REGISTRATION RECEIPTS . Rx.	2,168	12,170	497	5,236	4,737	138,914	42,129	30,129	119,919	60,247	416,146
			5,733								
Deduct—Refunds	*5*	*1*	...	*2*	*10*	*325*	*15*	*10*	*369*	*396*	*1,133*
			2								
NET RECEIPTS under REGISTRATION . Rx.	2,163	12,169	5,731		4,727	138,589	42,114	30,119	119,550	59,851	415,013
CHARGES.											
Superintendence	...	919	...	...	...	6,045	84	...	3,106	770	10,924
District Charges	669	3,360	296	2,392	2,590	72,505	20,474	9,497	73,038	27,978	212,799
TOTAL CHARGES under REGISTRATION . Rx.	669	4,279	296	2,392	2,590	78,550	20,558	9,497	76,144	28,748	223,723
			2,688								

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1894.

INDIA, GENERAL.		Rs.	Rs.	Rs.
Tribute from Amjeerah		3,440		
" Ajehgurh		701		
" Boondee		12,000		
" Banswara		3,239		
" Behat		140		
" Chirkhari		858		
" Doongurpoor		1,369		
" Holkar		605		
" Jodhpoor		9,800		
" Jeypoor		40,000		
" Jhallawar		8,000		
" Kotah		18,472		
" Kilcheepoor		1,291		
" Oodeypoor		21,000		
" Punnah		996		
" Paldeo		32		
" Rutlam		6,552		
" Sillana		2,223		
" Sirohee		688		
" Lawa		23		
Nizam's Government on account of Mahratta Chouth		10,811		
			142,240	
Contribution from Bhurtpur		1,400		
" " Dholepur		1,000		
" " Kerowlee		500		
" of Jodhpoor towards cost of Erinpura Irregular Force		11,500		
" " Kotah towards cost of Deolee Irregular Force		20,000		
Contribution towards cost of United Malwa Contingent:				
From Dewas	3,302			
" Jowrah	7,951			
		11,253		
Contribution of Bhopal towards cost of Bhopal Levy		18,182		
Contributions towards cost of Malwa Bheel Corps:				
From Alirajpur	207			
" Amjeerah	1,966			
" Burwanee	448			
" Dhar	766			
" Jabooah	171			
" Bagade State	25			
" Jahat "	20			
		3,603		
			67,438	
Fees on Succession:				
Paldeo State		169		
Gawrihar		597		
Pertabgurh		200		
Bori		144		
			1,110	
TOTAL INDIA GENERAL				210,788
CENTRAL PROVINCES.				
Tributes from various Petty States			23,540	
Fees on Succession:				
Kritpal Singh, Chief of the Kawardha State, Bilaspur			750	
TOTAL CENTRAL PROVINCES				24,290
Carried forward				235,078

No. 23.—Detailed Account of Tributes and Contributions from Native States, for the Year ended 31st March 1894—*contd.*

			Rx.
Brought forward			235,078
BURMA. (Upper)			
Tribute from Thamaungdut Sawbwa's State		40	
" Shan States		27,201	
" Baw States		525	
" Various Petty States		1,420	
TOTAL BURMA (UPPER)			29,186
ASSAM.			
Tributes from Ramrai		10	
Manipur		10,000	
			10,010
PUNJAB.			
Tribute from Kapoorthalla		13,100	
" Chumba		380	
" Mandi		10,000	
" Sokeith		1,100	
" Various Petty States		3,171	
TOTAL PUNJAB			27,751
MADRAS.			
Tribute from Travancore	78,311		
" Bastar	200		
" Jeypur	100		
		78,611	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
" " Cochin for the maintenance of a Battalion of Native Infantry		20,009	
" " Travancore		1,332	
TOTAL MADRAS			344,952
BOMBAY.			
Tribute from Katthiawar	54,591		
Tributes from various Petty States	5,862		
Subsidy from the Kutch Government	18,695		
Contribution from Baroda State	34,877		
Contribution from Jagirdars, Southern Mahratta Country	7,863		
		121,888	
Fees on Succession:			
Jath State in the Southern Maratha Country, 1st instalment	3,621		
Vala Bawa Jinna of Vadia, 1st instalment	1,651		
Thakore of Ranasax, 1st and 2nd instalments	200		
		5,472	
TOTAL BOMBAY			127,360
TOTAL TRIBUTES, ETC. . Rx.			774,337

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section B.—Interest.

Revenue *Rx.*875,487. Expenditure *Rx.*4,446,369.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Interest	24	Receipts	46	...	875,487	...
Interest on Debt, other than that charged to Railways and Irrigation Works	25	Expenditure	48	...	...	3,895,056
Interest on other Obligations	26	Expenditure	50	...	...	551,313
		TOTAL		...	875,487	4,446,369

No. 24.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1894.

SOURCES OF INTEREST.	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LOANS AND ADVANCES.											
Imperial Loans and Advances, etc., set forth in Account No. 85, page 228	6,330	...	2,676	207	...	165,331	...	...	27,576	175,719	377,839
Provincial Loans and Advances set forth in Account No. 85A, page 238	..	4,469	...	1,340	65	7,888	30,750	29,485	17,695	23,226	114,918
TOTAL INTEREST ON LOANS AND ADVANCES	6,330	4,469	2,676	1,547	65	173,219	30,750	29,485	45,271	198,945	492,757
INVESTMENTS.											
Securities held by the Paper Currency Department, *vide* Account No. 30C, page 68	326,380	...	...	...	...	...	...	...	...	...	326,380
Securities of Provincial Funds	...	441	...	...	56	1,439	2,488	132	9,260	6,028	19,844
TOTAL INTEREST ON INVESTMENTS	326,380	441	...	...	56	1,439	2,488	132	9,260	6,028	346,224
ARREARS DUE TO THE GOVERNMENT.											
Of Land Revenue	5	...	...	...	...	...	...	...	3,694	267	3,966
Of other Revenue	...	...	...	...	...	...	...	...	885	...	885

Of District Road Cess	...	...	...	...	...	4,126	...	...	...	...	4,126
Of Public Works Cess	...	...	...	...	...	4,188	...	...	...	...	4,188
Of Balances due for Purchase Money of Waste Lands	...	...	...	...	...	...	...	...	20	...	20
TOTAL INTEREST ON ARREARS DUE TO GOVERNMENT	5	...	...	...	...	8,314	...	...	4,599	267	13,185
SUNDRY ACCOUNTS.											
Percentage from Subscribers to Uncovenanted Service Family Pension Fund	689	...	...	...	...	...	...	...	...	56	745
Interest on Overdrawn Capital of Railway Companies, including Guaranteed Railways	4,863	...	...	...	...	...	...	...	...	...	4,863
Sundry Items	37	4	...	53	49	484	44	16	435	25	1,147
TOTAL SUNDRY ACCOUNTS	5,589	4	...	53	49	484	44	16	435	81	6,755
TOTAL RECEIPTS IN INDIA . Rx.	338,304	4,914	2,676	1,600	170	183,456	33,282	29,633	59,565	205,321	858,921
			4,276								

RECEIPTS IN ENGLAND:	£	
Interest realized from investment of Cash Balance	9,827	
Interest on India Debt, remaining unclaimed for ten years, repaid by the Bank of England and the Bank of Ireland	214	
	£	10,041
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	6,525
TOTAL INTEREST RECEIPTS	Rx.	875,487

No. 25.—ACCOUNT of the PUBLIC DEBT of *India*, bearing INTEREST, the ANNUAL INTEREST thereon, and the INTEREST paid during the Year ended 31st March 1894.

	Amount of Loan, 31st March 1894.	Annual Amount of Interest.	Amount of Interest paid during the Year.	TOTAL.
RUPEE DEBT.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Loans bearing interest at 4½ per cent.:				
Loan from Maharaja Holkar for Indore State Railway	1,000,000	45,000	45,000	
Transfer Loan of 1878	13,840	623	2,519	
Transfer Loan of 1879, 4½ per cent portion	216,980	9,764	51,066	
Transfer Loan of 1879, 7*s.* Sterling per cent portion	22,300	(*a*) 1,270	1,318	
				99,903
Loans bearing interest at 4 per cent.:				
Loan of 1832-33	682,133	27,285	26,099	
Loan of 1835-36	1,585,490	63,420	65,418	
Loan of 1842-43	27,811,280	1,112,451	1,097,738	
Loan of 1854-55	24,881,890	995,276	948,310	
Transfer Loan of 1st May 1865	34,292,292	1,371,692	1,407,403	
Reduced 4 per cent. Loan of 1879	5,840,780	233,631	224,915	
Promissory Notes for Mysore Family	50,008	2,000	2,006	
Loan from Maharaja Sindia for State Railway	1,500,000	60,000	60,000	
East Indian Railway Commuted Stock	5,450	218	210	
Gwalior Loan of 1887	3,500,000	140,000	140,000	
Railway Loan from the Nawab of Rampur	470,000	18,800	11,084	
				3,983,183
Loans bearing interest at 3½ per cent.:				
Loan of 1853-54	50,520	1,768	1,335	
Loan of 1893-94	3,500,760	122,527	40,084	
				41,419
Provincial Debenture Loans bearing interest at 4 per cent.:				
Muttra-Hathras Light Railway Debenture Loan	1,700	68	60	
Cawnpore-Furukhabad Railway Debenture Loan	640	26	12	
Cawnpore-Achneyra Railway Debenture Loan	5,720	229	604	
Cawnpore and Achneyra Section of the Rajputana-Malwa Railway Debenture Loan	77,970	3,119	(*b*) 3,372	
				4,048
Paid in India on Loans in course of Discharge:				
5½ per cent. Loan of 1859-60	...	...	122	
5½ per cent. Loan of 1825-26	...	...	41	
4½ per cent. Loan of 1878	...	...	569	
4½ per cent. Transfer Loan of 1870	...	...	119	
4½ per cent. Transfer Loan of 1872	...	...	36	
Transfer Loan of 1879, 4½ per cent. portion	...	...	11,958	
4 per cent. Loan of 1828-29	...	...	5	
4½ per cent. Nagpur-Raipur Railway Debenture Loan	...	...	13	
				12,863
Miscellaneous:				
Government of India Stock Notes at 4 per cent	979	39	38	
Discount on Loans	...	...	132,360	
				132,398
TOTAL INTEREST ON RUPEE DEBT . Rx				4,273,814
Carried forward				4,273,814

(*a*) Equivalent in Rupees of 7*s.* per 100 Rupees.
(*b*) Includes Rx 976 additional payment on account of Surplus Profits.

No. 25.—Account of the Public Debt of *India*, bearing Interest, the Annual Interest thereon and the Interest paid during the Year ended 31st March 1894—*continued.*

	Amount of Loan, 31st March 1894.	Annual Amount of Interest.	Amount of Interest paid during the year.	TOTAL.
	£	£	£	Rx.
Brought forward	...	...	...	4,273,814
STERLING DEBT.				
India 3½ per cent. Stock	64,001,927	2,240,067	2,242,038	
India 3 per cent. Stock	36,151,079	1,084,532	1,062,073	
India 5 per cent. Stock (prior to 5th July 1880)	...	...	13	
India 4 per cent. Stock (prior to 5th October 1888)	...	...	340	
India 3½ per cent. Debentures	5,000,000	162,500	134,815	
India Bills (Discount on issue)	...	...	77,627	
Temporay Loans on Security of East India Bonds	...	...	15,624	
East Indian Railway Debenture Stock	1,435,650	64,604	64,604	
Eastern Bengal Railway Debenture Stock	348,666	13,947	13,947	
Oude and Rohilkund Railway Debenture Stock	384,700	15,388	} 39,569	
Oude and Rohilkund Railway Debentures	...	...		
South Indian Railway Debenture Stock	425,000	19,125	} 38,424	
South Indian Railway Debentures	313,700	10,684		
			3,689,074	
Discount, Sinking Fund			(a) 11,170	
Discount on the issue of £1,300,000 India 3 per cent. Stock			18,581	
Commission on sale of India Debentures			866	
TOTAL INTEREST ON STERLING DEBT £				3,719,691
EXCHANGE ON PAYMENTS IN ENGLAND . . . Rx.				2,417,297
GRAND TOTAL . Rx.				(b) 10,410,802

(a) Includes £9,163 charged to "Interest on Debt" and £2,007 charged to "State Railways Interest on Debt."

(b) For division of the total charge between "Interest on Ordinary Debt" and "State Railways, Interest on Debt" and "Irrigation—Major Works, Interest on Debt," *see* Distribution Statement below.

Statement showing the Distribution of Charges for Interest.

Note.—The Charges for Interest in India are taken in the accounts of "India, General," except the portion due from Provincial Governments for Railways and Irrigation Works not charged to Revenue, and Interest on Stock Notes and Provincial Advance and Loan Accounts which are taken provincially.

	INTEREST ON ORDINARY DEBT.				INTEREST ON DEBT INCURRED FOR RAILWAY AND IRRIGATION WORKS NOT CHARGED TO REVENUE.		
	Sterling Debt.	Ordinary Rupee Debt.	Miscellaneous.	TOTAL.	State Railways.	Irrigation.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	—480,219	132,370	—347,849	3,114,405	629,633	3,744,038
Central Provinces	...	3,860	...	3,860	(c) 19,415	...	19,415
Burma, Lower	...	1,194	...	1,194	212,754	...	212,754
Assam	...	50	...	50	...	...	...
Bengal	...	14,326	...	14,326	...	244,148	244,148
North-Western Provinces and Oudh	...	28,918	5	28,923	...	291,777	291,777
Punjab	...	21,298	7	21,305	...	...	...
Madras	...	17,933	3	17,936	...	...	...
Bombay	...	21,924	13	21,937	...	...	...
Total, India . Rx.	...	—370,716	132,398	—238,318	3,346,574	1,165,558	4,512,132
England . £	2,476,670	...	28,610	2,505,280	(d) 1,214,411	...	1,214,411
Exchange . Rx.	1,609,502	...	18,592	1,628,094	789,203	...	789,203
TOTAL . Rx.	4,086,172	—370,716	179,600	3,895,056	5,350,188	1,165,558	6,515,746

TOTAL Rx. 10,410,802, as above.

(c) Charged to "State Railways—Interest on Capital deposited by Companies."
(d) Includes £216,948 on account of Interest chargeable against (Railway) Companies on Advances.

-Interest.

No. 26.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1894, in continuation of the Account of the PUBLIC DEBT (Account No. 25).

	Amount, 1st April, 1893.	Amount, 31st March 1894.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
INDIA, GENERAL.				
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	220
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the Property forfeited by his father, a rebel, in 1857	66,800	66,800	4	2,806
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rate of interest of 8 and 6 per cent.) . .	23,450	23,450	8 and 6	2,590
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	4,177	4,177	6	240
Deposits of the Monegar Choultry in 1808 till 1818 (Madras)	6,688	6,688	4	134
Endowment in favour of the Lawrence Military Asylum at Mount Abu	1,000	1,000	5	50
Annuity Fund of Fatha Ulla Khan . . .	4,000	4,000	6	240
Treasury Notes.				
Treasury Notes on Account of Soldiers' Savings Bank Deposits	250	250	3¾	...
Treasury Notes on account of Bhonsla and other Nagpur Temples	34,520	34,520	5	2,063
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc. .	8,962	9,412	4	357
Service Funds.				
Uncovenanted Service Family Pension Fund . .	(*a*)1,207,163	1,246,011	6 and 4	71,602
Miscellaneous Service Funds	(*a*)286	...	4½	...
Savings Banks.				
Post Office Savings Bank Deposits	7,818,773	8,265,732	3¾	293,271
State Railway Provident Institutions	114,453	131,209	3¾	4,417
Civil Engineers' Provident Fund	(*b*) 230,246	258,982	4	9,489
Postal Insurance and Life Annuity Funds . .	33,969	40,664	3¾	1,286
Post Office Guarantee Fund	36,487	30,875	4	1,200
Regimental Savings Banks Deposits	70,364	87,564	3¾	4,017
General Family Pension Fund	45,021	4,819	3¾	1,010
Hindu Family Annuity Fund	15,299	19,161	3¾	642
Bengal Christian Family Pension Fund . . .	2,047	226	3¾	14
Miscellaneous.				
Balances of Railway Funds	148,451	192,020	3¾	5,396
Telegraph Fine Fund	3,821	3,627	3¾	139
Telegraph Furniture Fund	27	27	3¾	...
Miscellaneous Accounts	...	...	...	199
TOTAL .	9,881,054	10,436,014		401,382
Carried forward . Rx.	9,881,054	10,436,014		401,382

(*a*) Differs from last year's closing balance by Rx. 12 for corrections since made.
(*b*) Ditto ditto by Rx. 1 ditto.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1894, etc.—*continued.*

	Amount, 1st April 1893.	Amount, 31st March 1894.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward .	9,881,054	10,436,014		401,382
CENTRAL PROVINCES.				
Savings Banks.				
State Railway Provident Institutions	1,964	2,506	3¾	154
BURMA.				
Savings Banks.				
State Railway Provident Institutions { Upper Burma .	28,241	33,519	3¾	229
State Railway Provident Institutions { Lower Burma .				865
Miscellaneous Accounts (Upper Burma) . . .	...	...	...	48
				1,142
ASSAM.				
Savings Banks.				
State Railway Provident Institutions	(*a*)525	670	3¾	19
BENGAL.				
Savings Banks.				
Deposits in the Government Savings Bank (Calcutta) .	(*a*)256,498	248,835	3¾	9,457
State Railway Provident Institutions	79,797	92,859	3¾	3,543
Miscellaneous.				
Compensation for Lands taken for Public Purposes .	...	...	...	88
Land Revenue Collections Refunded	...	...	...	427
Miscellaneous Accounts	...	...	...	987
TOTAL .	336,295	341,694		14,502
NORTH-WESTERN PROVINCES AND OUDH.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as Endowments for certain Charities and Pensions.	1,555,908	1,555,763	6, 5 and 4	70,139
Sum deposited with Government in 1830 by the Maharaja of Karwi as a Charitable Endowment.	20,000	20,000	4	800
Savings Banks.				
State Railway Provident Institutions	58,137	66,102	3¾	2,249
TOTAL .	1,634,045	1,641,865		73,188
PUNJAB.				
Special Loans.				
Educational Funds	1,264	1,000	5 and 3¾	113
Savings Banks.				
State Railway Provident Institutions	218,736	240,929	3¾	8,186
Refunds	...	..	...	1
TOTAL .	220,000	241,929		8,300
MADRAS.				
Special Loans.				
Deposits on account of the Estate of the late Pogose Petrus	126	126	5	... (*b*)
Service Funds.				
Apothecaries' Fund	12,390	12,528	4	498
Savings Banks.				
Government Savings Bank Deposits	54,501	48,801	3¾	1,819
Regimental Savings Banks Deposits	(*a*)21,414	28,584	3¾	...(*b*)
Deposits of the Administrator General	(*a*) 87	82	3¾	3
State Railway Provident Institution	...	728	3¾	...
Miscellaneous.				
Compensation for Lands taken for public purposes .	...	...	...	2
Miscellaneous Accounts	...	...	...	3,119
Refunds	...	...	...	5
TOTAL .	88,518	90,849		5,446
Carried forward .	12,190,642	12,789,046		504,133

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.
(*b*) Shown under India, General.

B.—Interest.

No. 26.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1894, etc.—*continued.*

	Amount, 1st April 1893.	Amount, 31st March 1894.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	12,190,642	12,789,046		504,133
BOMBAY.				
Special Loans.				
Educational and Charitable Endowments	91,155	91,155	5 and 6	4,535
Service Funds.				
Uncovenanted Service Family Pension Fund	(*a*) 142,337	149,630	4 and 6	8,203
Savings Banks.				
Government Savings Bank Deposits	(*a*)796,421	785,416	3¾	29,206
Regimental Savings Banks Deposits	(*a*)24,586	30,024	3¾	1,045
Uncovenanted Service Family Pension Fund, Life Assurance Branch.	(*a*)9,074	10,823	3¾	376
Deposits of the Administrator General	(*a*) 22,017	21,698	3¾	1,197
Local Fund, Pension Fund	10,635	12,329	3¾	447
Miscellaneous.				
Land Revenue Collections refunded	...	...	...	311
Miscellaneous Accounts	...	...	...	1,474
Refunds	...	...	...	31
TOTAL	1,096,225	1,101,075		46,825
TOTAL IN INDIA . Rx	13,286,867	13,890,121		550,958
CHARGES IN ENGLAND:				
Interest on Deposits in Regimental Savings Banks of men returned from India . . £				215
EXCHANGE ON CHARGES IN ENGLAND . . . . Rx.				140
GRAND TOTAL . Rx.				551,313

ABSTRACT of INTEREST on SERVICE FUNDS and SAVINGS BANKS.

	India, General.	Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
			Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
SERVICE FUNDS.											
Uncovenanted Service Fund	71,602	...	...	...	...	...	...	...	...	8,203	79,805
Other Service Funds	...	...	...	...	...	...	...	...	498	...	498
TOTAL SERVICE FUNDS . Rx.	71,602	...	...	...	...	...	...	...	498	8,203	80,303
SAVINGS BANKS.											
Government Savings Bank	...	...	...	...	...	9,457	...	...	1,819	29,206	40,482
Post Office Savings Bank	293,271	...	...	...	...	...	...	...	...	...	293,271
State Railway Provident Institutions	4,417	154	229	865	19	3,543	2,249	8,186	...	...	19,662
Civil Engineers' Provident Fund	9,489	...	...	...	...	...	...	...	...	...	9,489
Regimental Savings Bank	4,017	...	...	...	...	...	...	...	...	1,045	5,062
Other Bank Accounts	4,152	...	...	...	...	...	...	...	3	2,020	6,175
TOTAL SAVINGS BANKS . Rx.	315,346	154	229	865	19	13,000	2,249	8,186	1,822	32,271	374,141

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section C.—Post Office, &c.

Revenue *Rx.* 2,747,714. Expenditure *Rx.* 2,550,670.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Post Office . .	27	Receipts and Expenditure . . .	54	...	1,561,263	1,557,457
Telegraph . .	28	Receipts and Expenditure . . .	55	...	959,096	902,133
" . .	28A	Details of Message Revenue, Indian Telegraphs	57	605,969	...	...
" . .	28B	Details of Message Revenue, Indo-European Telegraphs	57	149,968	...	...
" . .	28C	Capital Cost of Indian Telegraph Lines .	57	225,437	...	...
" . .	28D	Outlay on Construction of Telegraph Lines .	58	210,403	...	...
		Do. do. Lines under Agreement	58	11,852	...	...
" . .	28E	Details of Working and Maintenance of the Indian Telegraph Department . .	59	524,432	...	...
" . .	28F	Capital Cost of Indo-European Telegraph Lines	59	*—1,350*	...	...
" . .	28G	Indo-European Telegraphs, Gulf Section, Working and Maintenance . . .	61	57,729	...	...
" . .	28H	Do. do. Persian Section	61	27,106	...	...
Mint . . .	29	Receipts and Charges	63	...	227,355	91,080
		Total .		...	2,747,714	2,550,670

No. 27.—ACCOUNT of the RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1894.

RECEIPTS. *India, General.* IMPERIAL.	Rx.	Rx.	Rx.
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	148,124		
Sale of Postage Stamps:			
Ordinary Stamps	923,314		
Service Stamps	232,069		
Mail Cart and Parcel Van Service	16,893		
Receipts on account of Money Orders	234,965		
Receipts on account of British Postal Orders	238		
Fees and Petty Receipts	8,131		
Contributions from Native States	1,136		
Bullock Train Collections	7,394		
	1,572,464		
Deduct— (Rx.)			
Amount of Postage received in India and paid to the Post Master General, London . . . *16,079*			
Payments to Colonial and other Foreign Administrations . . . *1,027*			
Refunds . . . *807*			
	18,813		
		1,553,651	

DISTRICT POST COLLECTIONS, INCLUDING ZEMINDARI DÂK RECEIPTS IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Provincial	...	875	...	...	390	...	716	...	...	1,981	1,981
Local	...	...	14	...	752	...	4,865	...	...	5,631	5,631
TOTAL	...	875	14	...	1,142	...	5,581	...	...	7,612	

TOTAL RECEIPTS of the POST OFFICE . Rx. 1,561,263

CHARGES. *India, General.* IMPERIAL.	Rx.	Rx.	Rx.
Direction:			
Director General, Deputy Director General, Assistant Directors General, and Superintendents attached to Director General's Office (*a*)	10,062		
Office Establishment	5,294		
Allowances	1,771		
Supplies and Services	11		
Office Expenses	1,300		
		18,438	
Office of Account and Audit:			
Comptroller, Deputy Comptroller, and Assistant Comptrollers (*a*)	3,594		
Office Establishment	40,489		
Allowances	483		
Supplies and services	4		
Office Expenses	836		
		45,406	
Presidency and District Offices:			
Post Masters General, Deputy Post Masters General, and Inspector General, Railway Mail Service	(*a*) 21,107		
Post Masters of Calcutta, Madras, and Bombay, Superintendents, Assistant Superintendents and Inspectors (*a*)	74,465		
Office Establishments	589,336		
Allowances	42,080		
Supplies and Services	21,993		
Office Expenses	67,729		
		816,710	
Conveyance of Mails:			
Road Establishment	99,376		
Ferry Establishment	295		
Contingent Road Charges and Allowances	6,545		
Bounty Money	1,240		
Payments to P. and O. Company for conveyance of Mails by non-contract Vessels	593		
Boat Establishment and Charges	2,590		
Mail Cart Establishment and Charges	43,218		
Railway Charges	19,077		
Payments to State Railways	78,668		
Bullock Train Establishment and Charges	7,378		
		258,980	
Subsidies		62,834	
Discount on Sale of Postage Stamps		14,248	
Stationery and Printing		(*b*)44,279	
Miscellaneous Charges of Post Office		3,222	
		1,264,117	

DISTRICT POST ESTABLISHMENTS AND CHARGES, INCLUDING ZEMINDARI DÂK CHARGES IN BENGAL.

	India, General.	Central Provinces.	Burma (Lower).	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.		
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.		
Imperial	3,277	...	...	...	...	...	...	...	...	3,277	3,277	1,267,394
Provincial	...	6,777	4,795	181	822	...	14,730	8,217	10,348	45,870	45,870	
Local	72	...	8,804	3,977	36,247	18,281	5,238	...	...	72,619	72,547	72
TOTAL	3,349	6,777	13,509	4,158	37,069	18,281	19,968	8,217	10,348	121,766	118,417	1,267,466

TOTAL CHARGES in INDIA . . Rx. 1,385,883

CHARGES IN ENGLAND:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	£	61,475	
Stores for India	"	42,518	
TOTAL CHARGES in ENGLAND	£		103,993
EXCHANGE ON CHARGES IN ENGLAND	Rx.		67,581
TOTAL CHARGES of the POST OFFICE	Rx.		1,557,457

N.B.—The estimated amount of Sea Postage retained by India is £4,124.

(*a*) Include Exchange Compensation Allowance.

(*b*) Includes Rx. 15,057 cost of Stationery, etc., supplied from Central Stores.

No. 28.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1894.

RECEIPTS.	India.	England.	Exchange.	Capital.	Revenue.
INDIAN TELEGRAPHS. REVENUE.	Rx.	£	Rx.	Rx.	Rx.
Imperial:					
Message Revenue . (*Account No. 28A*)	605,969	...	...	...	605,969
Rent of Wires and Instruments leased to Railways and Canals	159,573	...	...	...	159,573
Rent of Local and Private Lines . . .	14,507	...	...	...	14,507
Royalty from Telephone Companies . . .	1,255	...	...	...	1,255
Recoveries from Guarantors	4,070	...	...	...	4,070
Miscellaneous Revenue	2,920	...	...	...	2,920
TOTAL INDIAN TELEGRAPHS, IMPERIAL .	788,294	...	...	...	788,294
INDO-EUROPEAN TELEGRAPHS. REVENUE.					
Imperial:					
Message Revenue . . (*Account No. 28B*)	166,130	*—9,796*	*—6,366*	...	149,968
Joint Purse Agreement—Net difference between receipts and payments and on Account of Australasian Message Fund	...	*—13,460*	*—8,748*	...	*—22,208*
Miscellaneous Revenue	1,272	74	48	...	1,394
TOTAL INDO-EUROPEAN TELEGRAPHS .	167,402	*—23,182*	*—15,066*	...	129,154
Add—Payments in England taken in reduction of receipts	...	25,243	16,405	...	41,648
TOTAL .	167,402	2,061	1,339	...	170,802
TOTAL REVENUE, TELEGRAPH DEPARTMENT .	955,696	2,061	1,339	...	959,096
GRAND TOTAL .	...	...	...	959,096	
CHARGES.					
INDIAN TELEGRAPHS.					
IMPERIAL:					
CAPITAL:					
Telegraph Lines (*Account No. 28C*)	222,255	...	...	222,255	...
Buildings " "	2,838	...	...	2,838	...
Apparatus and Plant " "	8,958	...	...	8,958	...
Stores and other Suspense Accounts " "	*—145,156*	79,707	51,798	*—13,651*	...
	88,895	79,707	51,798	220,400	...
DEDUCT Receipts on Capital Account, &c. . . .	*1,699*	...	...	*1,699*	...
TOTAL CAPITAL .	87,196	79,707	51,798	218,701	...
REVENUE:					
General Charges (*Account No. 28E*)	123,453	5,748	3,735	...	132,936
Maintenance of Lines " "	84,600	...	...	...	84,600
Working and Maintenance of Signal Offices " "	306,427	...	...	...	306,427
Suspense Accounts . . " "	469	...	...	...	469
TOTAL REVENUE .	514,949	5,748	3,735	...	524,432
TOTAL INDIAN TELEGRAPHS carried over .	602,145	85,455	55,533	218,701	524,432

C.—Post Office, &c.

No. 28.—Account of Charges of the Government Telegraph Department, for the Year ended 31st March 1894—*continued.*

	India.	England.	Exchange.	Capital.	Revenue.
	Rx.	£	*Rx.*	*Rx.*	*Rx.*
Brought forward .	602,145	85,455	55,533	218,701	524,432
INDO-EUROPEAN TELEGRAPHS:					
CAPITAL:					
Persian Gulf Section:					
Buildings . . (*Account No. 28 F*)	...	...	...	...	...
Stores and other Suspense Accounts . . . . . " "	*—11,284*	5,918	3,846	*—1,520*	...
TOTAL PERSIAN GULF SECTION . .	*—11,284*	5,918	3,846	*—1,520*	...
Persian Section:					
Buildings . . (*Account No. 28 F*)	168	...	...	168	...
Stores and Suspense Account " "	2	...	...	2	...
Subsidies and Political Charges " "	...	...	...	...	...
TOTAL PERSIAN SECTION . .	170	...	...	170	...
TOTAL CAPITAL . .	*—11,114*	5,918	3,846	*—1,350*	...
REVENUE:					
Persian Gulf Section:					
General Charges (*Account No. 28 G*)	8,902	1,104	718	...	10,724
Cable Maintenance . " "	22,803	...	...	...	22,803
Maintenance of Lines . " "	3,160	...	...	...	3,160
Working and Maintenance of Signal Offices . " "	18,283	...	...	...	18,283
Subsidies and Royalties . " "	2,708	...	...	...	2,708
TOTAL .	55,856	1,104	718	...	57,678
Charges by other Departments . .	51	...	...	...	51
TOTAL PERSIAN GULF SECTION . . .	55,907	1,104	718	...	57,729
Persian Section:					
General Charges. (*Account No. 28 H*)	8,456	1,131	735	...	10,322
Maintenance of Lines . " "	7,058	...	...	...	7,058
Working and Maintenance of Signal Offices . " "	9,726	...	...	...	9,726
TOTAL PERSIAN SECTION . .	25,240	1,131	735	...	27,106
TOTAL REVENUE . .	81,147	2,235	1,453	...	84,835
TOTAL INDO-EUROPEAN TELEGRAPHS . .	70,033	8,153	5,299	*—1,350*	84,835
ADD:—Payments in England taken in reduction of Receipts	...	25,243	16,405	...	41,648
TOTAL .	70,033	33,396	21,704	*—1,350*	126,483
RED SEA TELEGRAPH:					
Annuities to Shareholders of the late Red Sea and India Telegraph Company .		18,027	11,715		29,742
ZANZIBAR, MAURITIUS CABLE—Subsidy to Eastern Telegraph Company .		2,500	1,625		4,125
TOTAL CHARGES, TELEGRAPH DEPARTMENT .	672,178	139,378	90,577	217,351	684,782
GRAND TOTAL .				902,133	

No. 28A.—DETAILED ACCOUNT of the INDIAN TELEGRAPH MESSAGE REVENUE.

INDIAN TELEGRAPHS.	TOTAL.
	Rx.
Receipts:	
Sale of Telegraph Stamps	681,161
Postage Stamps on Messages	122,082
State-bearing Messages, &c.	67,020
From other Telegraph Administrations	43,765
TOTAL	914,028
Deduct:	
Payments to other Telegraph Administrations	*304,073*
Refunds of Over-charges and Delivery Charges	*3,986*
TOTAL DEDUCTION	*308,059*
NET MESSAGE REVENUE	605,969

No. 28B.—DETAILED ACCOUNT of the INDO-EUROPEAN TELEGRAPH MESSAGE REVENUE.

INDO-EUROPEAN TELEGRAPH.	India.	England.	Exchange.	TOTAL.
	Rx.	*£*	*Rx.*	*Rx.*
Receipts from other Telegraph Administrations	161,783	1,987	1,292	165,062
Cash collections in Gulf Section	2,380	...	...	2,380
" Persian Section	4,704	...	...	4,704
TOTAL	168,867	1,987	1,292	172,146
Deduct:				
Payments to other Administrations	*2,737*	*11,783*	*7,658*	*22,178*
NET MESSAGE REVENUE	166,130	*—9,796*	*—6,366*	149,968

No. 28C.—STATEMENT showing CAPITAL COST of INDIAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to close of 1893-94.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IMPERIAL:					
Telegraph Lines:					
Departmental, Railway and Canal } *Account No. 28D*	206,543	...	206,543	3,919,622	4,126,165
Under Agreement } *Account No. 28D*	11,852	...	11,852	147,691	159,543
Temporary Lines for military purposes	...	...	...	*—5,675*	*—5,675*
Gilgit Lines } *Account No. 28D.*	3,215	...	3,215	10,196	13,411
Re-construction of lines in Cashmere } *Account No. 28D.*	645	...	645	...	645
Total Telegraph Lines	222,255	...	222,255	4,071,834	4,294,089
Telegraph Buildings:					
Signal Offices	103	5,346	5,449	493,681	499,130
Quarters for Staff	...	...	...	1,293	1,293
Cable Houses and Tanks	98	...	98	3,860	3,958
Store Houses	...	410	410	38,732	39,142
Workshop Buildings	...	980	980	28,362	29,342
Buildings in Cashmere	2,637	...	2,637	...	2,637
Total Buildings	2,838	6,736	9,574	565,928	575,502
Apparatus and Plant:					
Equipment of Signal Offices	9,138	...	9,138	194,809	203,947
Miscellaneous	*—180*	...	*—180*	17,304	17,124
Total Apparatus and Plant	8,958	...	8,958	212,113	221,071
Stores	*—14,244*	...	*—14,244*	374,483	360,239
Other Suspense Accounts	593	...	593	79	672
Exchange on all Expenditure in England prior to 1887-88	...	...	...	240,944	240,944
	—13,651	...	*—13,651*	615,506	601,855
TOTAL	220,400	6,736	227,136	5,465,381	5,692,517
Deduct:					
Receipts on Capital Account, &c.	*1,699*	...	*1,699*	*30,720*	*32,419*
TOTAL CAPITAL IMPERIAL	218,701	6,736	225,437	5,434,661	5,660,098
PROVINCIAL:					
Telegraph Lines	...	...	...	} 5,237	5,237
" Buildings	...	...	...	}	
Apparatus and Plant	...	...	...	}	
TOTAL CAPITAL PROVINCIAL	...	...	...	5,237	5,237
TOTAL CAPITAL EXPENDITURE	218,701	6,736	225,437	5,439,898	5,665,335

C.—Post Office, &c.

No. 28D.—STATEMENT OF OUTLAY ON INDIAN TELEGRAPH (DEPARTMENTAL and RAILWAY) LINES, constructed during the Year 1893-94.

List of Lines constructed.	Outlay during the year.
	Rx.
DEPARTMENTAL LINES.	
Assam Division.	
Line from Mankachar to Mohendraganj	1,080
Silchar to ,, ,, Changsil *viâ* Rengti Route and Cachar to North Lushai Hills	5,029
Dacca Division.	
Erecting an extra wire from Sealdah to Rajbari	1,523
Burma, Upper, Division.	
A permanent line from Sinkan to Sikaw	1,481
Ditto from Sikaw to Namkan	2,305
Ditto from Heho through Taungyi to Mone	5,351
Temporary line from Waingmaw to Sima	1,309
Bengal Division.	
Erecting a 200lb per mile H. D. C. wire and replacing existing tubular brackets on the line from Agra Office to Oudh and Rohilkhund Division Junction Post, Cawnpore, and Agra Junction, East Bank	2,428
Erecting an extra 300lb per mile H. D. C. wire from Naihati to Luckeeserai Junction	4,874
Ditto from Luckeeserai to Buxar	3,308
Ditto from Buxar to Mogulserai Terminal	1,288
Ditto from Allahabad to Cawnpore	2,260
Ditto from Naihati to Bengal-Nagpore Junction, Asansol	2,276
Nagpur Division.	
Erecting an extra 300lb per mile H. D. C. wire from Asansol to Nagpore	12,237
Ditto from Nagpore to Bhusaval Junction	4,739
Erecting an extra 600lb iron wire from Amraoti to Bhusaval Junction	1,478
Erecting a 300lb per mile H. D. C. wire from Nagpore to Bhasaval Junction	4,934
Bombay Division.	
Erecting a second wire from Bhusaval to Kalyan	5,004
Reconstructing and adding wire from Anand to Godhra	1,098
Erecting a H. D. C. wire 300lb from Bhusaval to Kalyan	5,033
Ditto from Bhusaval to Dhond	5,100
Ditto from Dhond to Sholapur	2,337
Madras Division.	
Erecting a 300lb H. D. C. wire from Sholapur to Madras	10,396
Re-constructing the old line from Nellore to Arconum	4,903
Erecting an extra wire from Cuddalore to Dingdigal Combined Office	2,238
Ditto from St. Thomas Mt., Madras to Cuddalore old Town	1,235
Line from Padanur to Udamalpet	1,285
Punjab Division.	
Re-constructing the line from Kohat to Thull	1,679
Oudh and Rohilkhand Division.	
Erecting a wire from Lucknow to Mogul Serai	2,604
The temporary line from Hurdwar to Gohna	1,701
Sind and Baluchistan.	
The line from Tank to Mirali Khel	2,640
TOTAL	105,153
Minor items each costing less than Rx. 1,000	30,726
Add—Share of Establishment	(*a*)20,382
Ditto Store contingencies	3,139
TOTAL DEPARTMENTAL LINES	159,400

List of Lines constructed.	Outlay during the year.
	Rx.
Total Brought forward	159,400
RAILWAY AND CANAL LINES.	
Assam Division.	
A temporary line along Bengal-Assam Railway from Comilla to Badarpur	1,250
Ditto ditto from Badarpur to Lumding	5,302
Ditto ditto from Gauhati to Lumding	—1,294
Completing the temporary line from Gauhati to Lumding	1,692
Dacca Division.	
The lines and connecting branches at Dhurla river from Teesta Junction to Torsa (Cooch Behar)	1,824
Bengal.	
The line from Tarakessawar to Mugra	1,026
Do. from Ondal Railway station to Khorabad and Pamjria	1,087
Upper Burma Division.	
Making permanent the Mu Valley State Railway line from Nankan to Nahkoung and Mogoung	3,947
East Coast Division.	
Erecting a third wire from Bezwada to Thilari	3,762
Nagpore Division.	
Line from Bhopal to Ujjain	7,548
Making permanent and erecting a new 300lb wire on the line from Bina to Guna	2,226
Punjab Division	
The line for Bari Doab Canal from Amritsar to Vahu	1,721
Do. for Chenab Canal from Nanuana to Amipur Chowki	5,998
TOTAL	36,089
Minor items, each costing less than Rx. 1,000	4,197
Add—Share of Establishment	(*a*)6,043
Ditto Store contingencies	814
TOTAL RAILWAY AND CANAL LINES	47,143
TOTAL DEPARTMENTAL, RAILWAY AND CANAL LINES	206,543
Lines under agreement.	
Bombay Division.	
The line from Pen to Murad	1,756
Madras Division.	
The line from Kottyam to Peermaad	1,453
TOTAL	3,209
Minor items, each costing less than Rx. 1,000	6,902
Add—Share of Establishment	(*a*)1,517
Ditto Store contingencies	224
TOTAL LINES UNDER AGREEMENT	11,852
GILGIT LINES.	
Punjab Division.	
Constructing the line from Srinagar to Astor	842
Re-constructing the line and adding an extra wire from Kohala to Srinagar	1,367
Minor items each costing less than Rx. 1,000	1,006
TOTAL GILGIT LINES	3,215
Re-Construction of Lines in Cashmere.	
Minor items each costing less than Rx. 1,000	645

(*a*) Share of Establishment,	Departmental Lines	Rx.	20,382
Ditto ditto	Railway and Canal Lines	,,	6,043
Ditto ditto	Lines under Agreement	,,	1,517
	As in Note (*a*), page 59	,,	27,942

No. 28E.—DETAILS of WORKING and MAINTENANCE of the INDIAN TELEGRAPH DEPARTMENT, for the Year ended 31st March 1894.

		General Charges.	Line Maintenance.	Signalling.	TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*
GAZETTED OFFICERS:					
Direction and Divisional Supervision		56,261	...	...	56,261
Account Office		2,911	...	...	2,911
Check Office		1,571	...	...	1,571
Stores, Workshop and Electrician		4,257	...	...	4,257
OFFICE ESTABLISHMENTS:					
Direction		4,261	...	...	4,261
Divisional		5,359	3,033	21,270	29,662
Accounts		7,033	...	...	7,033
Message Check		5,569	...	...	5,569
Stores, Workshop and Electrician		3,790	...	...	3,790
SUBORDINATES:					
Sub-Assistant Superintendents		20,452	6,687	2,769	29,908
Foremen and Sub-Inspectors, &c.		1,657	6,361	...	8,018
Telegraph Masters and Signallers		1,609	376	162,208	164,193
Military Signallers		...	...	11,628	11,628
Line and Signal Office Establishments, &c.		...	15,866	1,247	17,113
Establishment, Temporary		1,802	118	2,919	4,839
Total Salaries		116,532	32,441	202,041	351,014
Furlough Allowances, &c.		9,483	...	...	9,483
Allowances for special localities, &c.		7,057	1,660	30,773	39,490
Travelling Allowances		11,795	5,916	8,817	26,528
Exchange Compensation Allowance		5,531	...	27	5,558
Total Salaries and Establishments		150,398	40,017	241,658	432,073
Deduct Charge to Capital:					
Portion charged to Works	*(a)27,968*	*27,968*	...	...	*27,968*
Do. do. other Departments	*2,204*	*47*	*311*	*1,846*	*2,204*
Workshop Outturn	*(b) 4,984*	*4,984*	...	...	*4,984*
		32,999	*311*	*1,846*	*35,156*
NET CHARGE TO REVENUE		117,399	39,706	239,812	396,917
Payments to Postal Department for working Combined Offices		...	...	37,966	37,966
Apparatus and Plant		741	338	16,188	17,267
Repairs to Lines		...	43,654	...	43,654
Repairs to Buildings		...	72	...	72
Rent of Offices, &c.		151	422	2,356	2,929
Office Contingencies		1,416	408	8,953	10,777
Store Contingencies		1,800	...	...	1,800
Telegraph and Postage Stamps, etc.		...	...	1,152	1,152
Stationery and Printing		11,429	...	...	11,429
Suspense		469	...	...	469
		16,006	44,894	66,615	127,515
GRAND TOTAL		133,405	84,600	306,427	524,432
India	*Rx.*	123,922	84,600	306,427	514,949
England	*£*	5,748	...	...	5,748
Exchange	*Rx.*	3,735	...	...	3,735

(*a*) Telegraph Lines Rx. 27,942, *see* Note (*a*), page 58. (*b*) Charged to Stores, Capital—item Rx. 14,244 in Account No. 28C, page 57.

No. 28F.—STATEMENT showing CAPITAL COST of INDO-EUROPEAN TELEGRAPH LINES defrayed from the REVENUES of INDIA to end of 1893-94.

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
PERSIAN GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Telegraph Lines	...	...	...	108,770	108,770
Telegraph Cables	...	...	...	715,673	715,673
Carried forward	...	...	...	824,443	824,443

C.—Post Office, &c.

No. 28F.—Statement showing Capital Cost of Indo-European Telegraph Lines defrayed from the Revenues of India to end of 1893-94—*continued.*

	Departmental Expenditure.	Expenditure in other Departments.	TOTAL.	Previous years.	To end of year.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	...	...	...	824,443	824,443
Telegraph Buildings:					
Signal Offices	...	...	...	58,030	58,030
Quarters for Staff	...	...	..	2,378	2,378
Cable Houses and Tanks	...	...	...	1,177	1,177
Store Houses	...	...	...	2,798	2,798
Total Buildings	...	...	...	64,383	64,383
Telegraph Cable Steamer "Patrick Stewart"	...	...	...	30,548	30,548
Subsidies and Political Charges	...	...	...	11,342	11,342
Apparatus and Plant—Miscellaneous	...	...	...	1,293	1,293
Stores	*—1,633*	...	*—1,633*	26,014	24,381
Other Suspense Accounts	113	...	113	124	237
Exchange on all Expenditure in England prior to 1887-88	...	...	...	5,412	5,412
	—1,520	...	*—1,520*	74,733	73,213
	—1,520	...	*—1,520*	963,559	962,039
Deduct— Receipts on Capital Account	...	...	...	5,601	5,601
TOTAL PERSIAN GULF SECTION	*—1,520*	...	*—1,520*	957,958	956,438
PERSIAN SECTION: Telegraph Lines	...	...	...	152,905	152,905
Telegraph Buildings:					
Signal Offices	...	...	...	4,520	4,520
Quarters for Staff	168	...	168	4,770	4,938
Total Buildings	168	...	168	9,290	9,458
Other Suspense Accounts	2	...	2	580	582
Subsidies and Political Charges	...	...	...	7,092	7,092
Exchange on all Expenditure in England prior to 1887-88	...	...	...	2,156	2,156
	170	...	170	172,023	172,193
Deduct— Receipts on Capital Account	...	...	...	*410*	*410*
TOTAL PERSIAN SECTION	170	...	170	171,613	171,783
TURKISH LINE	...	...	...	16,399	16,399
TOTAL CAPITAL EXPENDITURE	*—1,350*	...	*—1,350*	1,145,970	1,144,620

No. 28G.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—GULF SECTION.

	General Charges.	Cable Maintenance.	Line Maintenance.	Signalling.	TOTAL.
GULF SECTION:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
London Office, including Constantinople Office	808	...	...	...	808
Gazetted Officers:					
Direction and Supervision . . .	4,828	...	...	...	4,828
Engineering and Electrician . . .	481	3,293	...	...	3,774
Accounts	...	...	...	...	...
Message Check Office and Traffic Office .	...	...	...	884	884
Office Establishments:					
Direction	671	...	...	...	671
Message Check	...	...	...	596	596
Accounts	600	...	...	...	600
Stores and Workshops	147		...	728	875
Subordinates:					
Sub-Assistant Superintendent . . .	16	...	...	...	16
Signallers, &c.	...	...	...	11,671	11,671
Cable Establishment	...	1,643	...	...	1,643
Cable Steamer Establishment . . .	...	1,735	...	...	1,735
Medical Establishment	556	...	...	...	556
Line and Signal Office Establishment . .	...	...	1,249	827	2,076
TOTAL .	7,299	6,671	1,249	14,706	29,925
Temporary Establishment	...	23	...	219	242
Furlough Allowances, &c.	1,014	...	...	...	1,014
Travelling Allowances	477	206	...	246	929
Allowances for special localities . .	5	60	...	387	452
Exchange Compensation Allowance . .	404	183	...	407	994
Total Salaries and Establishment . .	9,199	7,143	1,249	15,965	33,556
Stationery and Printing	453	...	...	...	453
Repairs of Lines, Offices, and Cables . .	...	7,124	1,911	924	9,959
Advertising Charges, Expenses of the Berne Bureau	9	...	...	69	78
Rent of Offices	...	...	...	504	504
Coal and other Stores for Cable Steamer .	...	6,504	...	...	6,504
Provision for Crew	...	2,022	...	...	2,022
Store-keeping	59	...	...	...	59
Office Contingencies, &c.	196	10	...	821	1,027
	717	15,660	1,911	2,318	20,606
TOTAL .	10,724	22,803	3,160	18,283	54,970
Subsidies to Chiefs (*a*)	2,708	...	...	...	2,708
Charges by other Departments . . .	...		...	51	51
GRAND TOTAL .	13,432	22,803	3,160	18,334	57,729
India . . . *Rx.*	11,610	22,803	3,160	18,334	55,907
England . . . £	1,104	...	...	...	1,104
Exchange . . . *Rx.*	718	...	...	...	718

(*a*) Excluding Rx. 1,225 Royalty paid to the Shah of Persia charged under Political (Account No. 37).

No. 28H.—DETAILS of WORKING and MAINTENANCE of the INDO-EUROPEAN TELEGRAPHS—PERSIAN SECTION.

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
PERSIAN SECTION—				
London Office	404	...	...	404
Salaries:				
Gazetted Officers:				
Direction and Supervision	3,923	...	...	3,923
Accounts	...	...	...	...
Medical Officers	1,432	...	...	1,432
Carried forward .	5,355	...	...	5,355
	404	...	...	404

No. 28H.—Details of Working and Maintenance of the Indo-European Telegraphs—*continued.*

	General Charges.	Line Maintenance.	Signalling.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
Brought forward	404	...	...	404
	5,355	...	...	5,355
PERSIAN SECTION—*contd.*				
Office Establishments:				
Direction	483	...	...	483
Divisional	...	...	...	...
Accounts	300	...	...	300
Stores	71	...	...	71
Medical	48	...	...	48
Subordinates:				
Workshop Foreman	...	...	120	120
Inspectors	...	2,393	...	2,393
Signallers, &c.	...	...	5,791	5,791
Interpreters	...	...	334	334
Line and Signal Office Establishment	...	1,370	416	1,786
Temporary Establishment	...	...	...	...
Sub-Assistant Superintendent	8	...	...	8
Total Salaries	6,265	3,763	6,661	16,689
Furlough Allowances, &c.	1,462	...	...	1,462
Allowances for special localities, &c.	261	477	636	1,374
Travelling Allowances	890	1,203	505	2,598
Exchange Compensation	479	60	356	895
Total Salaries and Establishment	9,357	5,503	8,158	23,018
Rewards for passing examinations in language	36	...	...	36
Stationery and Printing	166	...	...	166
Repairs, &c., of Lines and Buildings	...	1,532	401	1,933
Office Contingencies	347	23	1,167	1,537
Store-keeping	12	...	...	12
	561	1,555	1,568	3,684
GRAND TOTAL	10,322	7,058	9,726	27,106
India . . . Rx.	8,456	7,058	9,726	25,240
England . . . £	1,131	...	...	1,131
Exchange . . . Rx.	735	...	...	735

No. 29.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1894.

RECEIPTS.	Calcutta.	Bombay.	TOTAL.	
	Rx.	Rx.	Rx.	
Seignorage on Gold	31	...	31	
Seignorage on Silver	12,933	81,922	94,855	
Assay fees	...	85	85	
Gain on Coinage Operations	479	3,543	4,022	
Gain on Silver Coinage	4,016	67,086	71,102	
Gain on Copper Coinage	50,847	...	50,847	
Sale of old Stores and Materials	271	35	306	
Miscellaneous Receipts	3,729	2,378	6,107	
TOTAL RECEIPTS . Rx.	72,306	155,049	227,355	227,355

CHARGES.	Calcutta.	Bombay.	TOTAL.	
Establishment and Contingencies:	Rx.	Rx.	Rx.	
Direction and Office	8,116	6,544	14,660	
Bullion Establishment	1,330	...	1,330	
Operative Establishment	13,732	12,509	26,241	
Assay Establishment	5,646	5,635	11,281	
Office Expenses	3,768	1,366	5,134	
	32,592	26,054	58,646	
Loss on Coinage:				
Loss of Weight in coining Silver	654	...	654	
Loss on melting Remittances	2,398	...	2,398	
Cost of Copper Alloy	430	...	430	
Value of Copper used for Contingent purposes	1	14,518	14,519	
	3,483	14,518	18,001	
Purchase of Local Stores:				
Cost of Country Coal, Oil, etc.	5,251	1,690	6,941	
TOTAL INDIA . Rx.	41,326	42,262	83,588	83,588
			£	
CHARGES IN ENGLAND—Cost of Assay of Indian Coins			28	
Stores for India			4,513	4,541
EXCHANGE ON CHARGES IN ENGLAND			Rx.	2,951
TOTAL CHARGES under the Head "MINT" Rx.				91,080

	Calcutta.	Madras. (a)	Bombay.	TOTAL.
Add—Charges on account of the Mint falling under other Heads of Service, *viz.*:—	Rx.	Rx.	Rx.	Rx.
Pensions and Gratuities to Mint Servants	583	125	1,301	2,009
Value of Stationery supplied	21	...	13	34
Value of Printing executed by Government Press	106	...	12	118
Note.—This does not include Absentee and Pension Allowances in England.	710	125	1,326	2,161
Estimated Value of Mint Buildings on 31st March 1894	161,421	56,600	276,251	494,272

Statement showing Coinage at the Indian Mints, during the year.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
		Rx.		Rx.		Rx.
Silver:						
Rupees { British Indian Coin	5,601,171	560,117	35,810,003	3,581,000	41,411,174	4,141,117
Rupees { Bikaneer Coin	...	...	900,000	90,000	900,000	90,000
Half Rupees	...	...	2,462,180	123,109	2,462,180	123,109
Quarter Rupees	6,434,545	160,864	6,136,960	153,424	12,571,505	314,288
Eighth Rupees	8,002,712	100,034	10,716,080	133,951	18,718,792	233,985
Copper:						
Quarter-Annas	76,038,400	118,810	...	...	76,038,400	118,810
Half-Pice	7,004,800	5,472	...	...	7,004,800	5,472
Pie-Pieces	10,034,076	5,226	...	...	10,034,076	5,226
	113,115,704	950,523	56,025,223	4,081,484	169,140,927	5,032,007

(a) Coinage operations in Madras Mint discontinued from 1st September 1869.

C.—Post Office, &c.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section D.—Civil Departments.

Revenue *Rx.* 1,631,302. Expenditure *Rx.* 14,637,840.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
General Administration	30	Expenditure	66	...	...	1,957,686
"	30A	Details of Charges under Secretariats	67	363,603	...	...
"	30B	" " Tour Charges	67	29,780	...	...
"	30C	Net Receipts in the Paper Currency Department	68	270,074	...	...
Law and Justice	31A	Receipts	69	...	678,596	...
"	31B	Expenditure	70	...	...	3,920,513
"	31C	Details of Charges under High Courts, &c.	71	309,500	...	...
"	31D	" " Civil and Sessions Courts	71	1,314,344	...	...
"	31E	" " Criminal Courts	71	1,079,194	...	...
"	31F	" " Jails	72	796,254	...	...
"	31G	" " Convict Charges	72	127,030	...	...
Police	32	Receipts and Expenditure	73	...	417,531	3,919,785
Marine	33A	Receipts	74	...	152,424	...
"	33B	Expenditure	75	...	...	754,256
Education	34	Receipts and Expenditure	79	...	216,178	1,471,761
Ecclesiastical	35	Expenditure	80	...	...	176,602
Medical	36A	Receipts	81	...	75,135	...
"	36B	Expenditure	81	...	...	979,122
Political	37	Expenditure	82	...	...	965,828
Scientific and other Minor Departments	38A	Receipts	84	...	91,438	...
"	38B	Expenditure	85	...	...	492,287
		TOTAL	...	...	1,631,302	14,637,840

No. 30.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salary of Governor General(a)	25,323	...	...	...	...	...	...	...	...	...	25,323	
Salaries of Governors(a)	...	...	...	...	...	...	...	...	12,243	12,243	24,486	
" of Lieutenant-Governors(a)	...	...	...	...	...	11,109	9,833	9,833	...	...	30,775	
" of Chief Commissioners(a)	...	4,587	...	6,409	5,033	534	...	...	...	...	16,563	
" of Commissioner in Sindh including Salary, Establishments, etc.	...	...	...	...	...	—	...	...	...	11,021	11,021	
Staff and Household Charges	23,960	560	...	1,947	1,348	2,758	4,491	2,231	(b) 12,827	(b) 18,416	68,538	
Durbar Fund	20,010	...	...	...	...	...	...	...	...	...	20,010	196,716
Executive Council	40,016	...	...	...	...	...	...	...	13,232	12,823	66,071	
Legislative Council	20,310	...	...	...	...	2,389	297	...	1,538	...	24,534	
Military Secretary: Salaries, Establishment, etc.	45,058	...	...	...	...	...	...	...	6,059	7,305	58,422	
Public Works Secretary: Salaries, Establishment, etc.	31,366	...	...	...	...	...	...	...	...	...	31,366	
Secretaries: Salaries, Establishment, and Contingencies (as per Details in Account No. 30A)	132,539	13,243	57	26,753	9,999	55,451	31,056	23,353	31,705	39,447	363,603	
Tour Charges (as per Details in Account No. 30B)	8,686	2,961	...	715	619	3,539	5,303	7,156	359	442	29,780	573,776
Salaries, Establishment, and Contingencies of:												
Board of Revenue	...	...	...	...	...	29,172	27,023	...	18,105	...	74,300	
Financial Commissioner	...	...	...	8,778	...	...	...	20,072	...	...	28,850	
Inspector General of Stamps, Registration, and Excise	...	2,547	...	...	5,527	...	5,129	4,737	...	5,521	23,401	
Commissioners: Salaries, Establishments, etc.	137	20,304	21,902	20,841	6,539	58,283	50,552	35,051	...	23,316	236,925	363,536
Salaries, Establishment, and Contingencies of:												
Comptroller General, Accountants General and Comptrollers	41,258	8,662	200	23,059	5,270	35,383	22,435	16,743	27,108	28,212	208,330	
Accountant General, Public Works Department	24,554	...	...	...	...	...	...	...	...	...	24,554	
Paper Currency Department (vide Act. No. 30C)	10,865	...	...	2,692	...	...	1,261	1,175	2,677	8,888	27,558	
Reserve Treasury	508	...	...	...	...	...	...	...	311	...	819	
Allowances to Presidency Banks	16,782	...	...	...	...	1,437	...	...	3,124	7,656	28,999	200,260
General Establishment of Local Funds (including Wards Establishment)	126	2,876	266	1,050	289	30,946	5,373	13,199	30,210	10,509	94,844	94,844
			22,425	92,244								
TOTAL CHARGES IN INDIA . Rx.	441,498	55,740	114,669		34,624	231,001	162,753	133,550	159,498	185,799		1,519,[illegible]32

	Total.	Grand Total.
CHARGES IN ENGLAND:	£	
Salaries of the Secretary of State and Council for India and Establishment	133,808	
Auditor and Assistants under Act 21 and 22 Vict., C. 106, S. 52	6,724	
Store Department: Wages of artificers and labourers, etc.	26,854	
Bank of England and Bank of Ireland for management of Debt	44,938	
Law Charges	110	
Postage of Despatches to and from India	1,208	
Books and Newspapers supplied to India, not invoiced as stores	1,717	
Telegrams to India	6,784	
Expenses in connection with the Indian Currency Committee, etc.	22	
Expenses of cataloguing the records of the India Office	1,047	
Passage and outfit allowance of the Governor General of India	3,500	
Passage of officers on the staff of the Governor General proceeding to India	150	
Office Contingencies	12,086	
	238,918	
STORES FOR INDIA:		
Currency Notes, etc.	26,864	265,812
EXCHANGE ON CHARGES IN ENGLAND	. Rx.	172,742
TOTAL GENERAL ADMINISTRATION CHARGES	. Rx.	1,957,686

(a) Including Exchange Compensation Allowance.

(b) Includes Rx. 8,000 and Rx. 8,900 Expenditure from Contract Allowance in Madras and Bombay, respectively.

No. 30A.—DETAILED ACCOUNT of CHARGES under SECRETARIATS: SALARIES, ESTABLISHMENTS, AND CONTINGENCIES, for the Year ended 31st March 1894.

INDIA, GENERAL.		
Secretariats:	Rx.	Rx.
Financial Department	36,097	
Home Department	25,649	
Foreign Department	44,876	
Revenue and Agricultural Department	21,645	
Translator's Department	723	
Officer in charge of the Records of the Government of India	3,549	
		132,539
CENTRAL PROVINCES.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		13,243
BURMA.		
Secretaries to the Chief Commissioner:		
Upper Burma:		
Salaries, Establishment, and Contingent Charges	57	57
Lower Burma:		
Salaries, Establishment, and Contingent Charges:		
General Department	25,283	
Translator's Department	1,470	
		26,753
ASSAM.		
Secretaries to the Chief Commissioner:		
Salaries, Establishment, and Contingent Charges		9,999
BENGAL.		
Secretaries to Government:		
Judicial and Political Departments	16,130	
Revenue and General Departments	16,685	
Financial and Municipal Departments	12,195	
Marine Department	1,188	
	46,198	
Allowance and Contingent Charges	(a)5,871	
Translator's Department	2,936	
Librarian's Department	446	
		55,451
NORTH-WESTERN PROVINCES AND OUDH.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		31,056
PUNJAB.		
Secretaries to Government:		
Salaries, Establishment, and Contingent Charges		23,353
MADRAS.		
Secretaries to Government:		
Public, etc., Departments	13,834	
Revenue Department	10,937	
Translator's Department	2,903	
Local and Municipal Department	2,382	
Other Establishments and Services	1,649	
		31,705
BOMBAY.		
Secretaries to Government:		
Political, Secret, Judicial, Educational, and Legislative Departments	17,880	
Revenue, Financial and General Departments	15,199	
Separate Department	1,782	
Translator's Department	3,831	
Secretariat Record Office	406	
Payments to Officers of other Provinces	349	
		39,447
TOTAL CHARGES UNDER SECRETARIATS, ETC. . Rx.		363,603

(a) Includes Allowances and Contingent Charges of the Judicial, Revenue, Financial, and Marine Departments.

No. 30B.—DETAILED ACCOUNT of TOUR CHARGES for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Tour and Extra Allowances to Clerks and Servants	164	...	...	...	...	2,089	...	...	...	...	2,253
Travelling Allowances	1,888	867	...	682	333	...	559	638	359	149	5,475
Special Train	3,752	...	...	...	...	...	...	...	...	...	3,752
Posting Bullock Train and Railway Train hire	549	...	...	...	...	...	3,456	...	...	...	4,005
Purchase and Repair of Tents, and Camp Establishment and Furniture	796	1,246	...	8	100	...	953	...	...	...	3,103
Miscellaneous	1,537	848	...	25	186	1,450	335	6,518	...	293	11,199
TOTAL TOUR CHARGES . Rx.	8,686	2,961	...	715	619	3,539	5,303	7,156	(b)359	(b)442	29,780
			715								

(b) The Tour Charges in these Provinces are met from the Contract Allowances shewn against Staff and Household Charges.

No. 30C.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT for the Year ended 31st March 1894.

RECEIPTS:	Rx.	Rx.
Interest realised in the year on the Securities of the Govt. of India purchased under the authority of Section 19, Act No. XX, 1882—*see* Account No. 24, page 46, Interest Receipts.	326,380	
Miscellaneous Receipts	1,351	
TOTAL RECEIPTS . Rx.		327,731

Note.—Amount of Securities held on the 31st March 1894 was as follows:—

	Amount.	Cost Price.
	R	R a. p.
4 per cent.	8,15,95,000	8,00,00,000 0 0

CHARGES:	Rx.	Rx.	Rx.
Charges in the Department—			
Salaries and Establishment Charges	24,102		
Travelling Allowances	115		
Purchase of Stationery	4		
House, Lighting, Police, and Water Rates	704		
Service Telegrams	88		
Purchase of Service Stamps	326		
Cost of Chests, Bags, and Locks	499		
Dead Stock (Cost of Office Furniture, etc.)	176		
Freight on Note Forms paid in India	52		
Charges for Remittance	10		
Contingencies	1,482		
As in Acct. No. 30 Rx.		27,558	
Charges in other Departments—			
Salary	306		
Pensions and Gratuities	1,285		
Cost of Note Forms received from England, including Freight	26,802		
Value of Stationery supplied	344		
Value of Printing executed by Government Press	532		
Repairs of Buildings and other Public Works Charges connected with the Department	830		
		30,099	
TOTAL CHARGES . Rx.			57,657
NET PROFIT IN 1893-94 . Rx.			270,074

No. 31A.—ACCOUNT of RECEIPTS under LAW and JUSTICE for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Courts of Law:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Sale-proceeds of Unclaimed and Escheated Property	1,950	1,595	1,472	1,120	721	2,963	2,083	1,429	1,536	2,876	17,745
Court Fees realized in Cash	76	1,555	2	58	181	3,705	22,993	550	1,826	1,710	32,656
General Fees, Fines, and Forfeitures	5,196	10,595	10,607	25,245	8,499	79,178	32,091	37,684	63,002	32,538	304,635
Pleadership Examination Fees	...	42	...	...	132	2,664	1,280	...	2,737	24	6,879
Miscellaneous Fees and Fines:											
Record Room Receipts	...	...	...	...	...	6	101	1,550	...	3,360	5,017
Other Receipts	...	262	248	66	23	...	2	...	145	77	823
Miscellaneous	12	221	456	515	137	1,143	213	96	492	1,365	4,650
TOTAL COURTS OF LAW	7,234	14,270	12,785	27,004	9,693	89,659	58,763	41,309	69,738	41,950	372,405
Jails:											
Sale-proceeds of Jail Manufactures	1,759	26,744	9,451	22,230	1,013	80,269	45,056	15,753	34,617	10,926	247,818
Convict Receipts at Port Blair	28,257	...	...	...	...	...	...	...	...	...	28,257
Hire of Convicts	1,323	123	202	2,384	3,739	3	226	6,716	1,425	8,152	24,293
Other Jail Receipts	1,262	59	15	74	41	540	775	206	572	2,279	5,823
TOTAL JAILS	32,601	26,926	9,668	24,688	4,793	80,812	46,057	22,675	36,614	21,357	306,191
TOTAL RECEIPTS UNDER LAW AND JUSTICE. Rx.	39,835	41,196	22,453	51,692	14,486	170,471	104,820	63,984	106,352	63,307	678,596
			74,145								

No. 31B.—ACCOUNT of CHARGES under LAW AND JUSTICE, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
Courts of Law:											
Salaries, Establishments and Contingencies of:—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
High Courts (as per details in Account No. 31C.)	...	...	...	...	...	114,796	44,867	...	53,164	63,722	276,549
Chief Court (as per details in Account No. 31C.)	...	...	...	...	...	...	...	32,951	...	...	32,951
Judicial Commissioner	561	5,905	5,536	6,057	...	...	13,331	...	...	4,421	35,811
Recorder's Court	...	...	...	7,420	...	...	...	...	...	...	7,420
Law Officers	262	300	751	4,771	740	30,079	20,288	7,562	13,608	17,895	96,256
Administrator General	...	...	...	...	...	...	...	...	240	300	540
Civil and Sessions Courts (as per details in Account No. 31D)	7,847	8,464	1,735	8,353	19,348	462,854	240,676	123,719	249,106	192,242	1,314,344
Criminal Courts (as per details in Account No. 31E)	18,370	65,201	74,308	90,142	37,279	234,922	165,788	146,287	113,224	133,673	1,079,194
Coroner's Court	...	...	...	...	...	1,301	...	...	...	1,255	2,556
Presidency Magistrate's Court	...	...	...	...	...	6,289	...	...	5,122	9,259	20,670
Courts of Small Causes	403	3,314	...	4,126	...	16,794	6,432	3,593	8,617	24,920	68,199
Pleadership Examination Charges	...	1	...	...	16	794	1,278	...	1,693	20	3,802
Refunds	9,933	1,537	3,760	6,233	599	14,124	5,152	5,330	7,944	3,186	57,798
TOTAL COURTS OF LAW	37,376	84,722	86,090	127,102	57,982	881,953	497,812	319,442	452,718	450,893	2,996,090
Jails:											
Jails (as per details in Account No. 31F)	6,403	53,080	31,245	82,523	7,898	207,544	143,502	92,168	105,705	66,186	796,254
Convict Charges at Port Blair and Nicobars (as per details in Account No. 31G)	127,030	...	...	...	...	...	...	...	...	...	127,030
Convict Charges at Straits Settlements	677	...	...	...	...	...	...	...	...	...	677
Refunds	5	...	3	4	...	4	38	28	7	3	92
TOTAL JAILS	134,115	53,080	31,248	82,527	7,898	207,548	143,540	92,196	105,712	66,189	924,053
			117,338	209,629							
TOTAL CHARGES IN INDIA . Rx.	171,491	137,802	326,967		65,880	1,089,501	641,352	411,638	558,430	517,082	3,920,143

	£	
CHARGES IN ENGLAND:		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports, &c.	197	
Stores for India:		
Wrap reel and yarn tester for Port Blair, &c.	27	
		224
EXCHANGE ON CHARGES IN ENGLAND . Rx.		146
TOTAL CHARGES UNDER LAW AND JUSTICE . Rx.		3,920,513

No. 31C.—DETAILED ACCOUNT of CHARGES under HIGH COURTS and CHIEF COURT for the Year ended 31st March 1894.

	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Salaries of Judges (a)	60,750	30,728	21,873	24,871	32,760	170,982
Appellate Branch Salaries, Establishments and Contingencies	30,857	14,139	11,078	18,220	11,149	85,443
Original Branch Salaries, Establishments and Contingencies	23,189	...	...	10,073	19,813	53,075
TOTAL CHARGES UNDER HIGH COURTS AND CHIEF COURT Rx.	114,796	44,867	32,951	53,164	63,722	309,500

No. 31D.—DETAILED ACCOUNT of CHARGES under CIVIL and SESSIONS COURTS for the Year ended 31st March 1894.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.*	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.*	Rx.	Rx.	Rx.	Rx.
Salaries of Civil and Sessions Judges, Additional and Assistant Judges, Subordinate Judges and Munsiffs.(a)	3,676	7,149	1,200	4,992	7,165	233,986	125,577	76,706	106,916	91,243	658,610
Establishment	1,629	780	347	1,431	6,061	102,856	54,449	15,831	64,700	56,716	304,800
Ditto, Judicial Record	...	...	...	...	...	...	7,532	...	...	...	7,532
Service of Processes	2,162	...	159	306	4,598	81,403	42,291	21,207	65,546	32,771	250,443
Travelling Allowances	80	403	...	484	121	2,552	1,669	1,398	684	2,102	9,493
Diet of Witnesses	...	...	...	852	127	2,036	3,109	...	4,598	3,473	14,195
Service Postage	31	74	3	31	80	2,999	1,445	4,979	907	1,897	12,446
Other Contingent Charges	269	58	26	257	1,196	37,022	4,604	3,598	5,755	3,520	56,305
Payments to Officers of other Provinces.	...	...	...	...	...	...	...	—	...	520	520
			1,735	8,353							
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS Rx.	7,847	8,464	10,088		19,348	462,854	240,676	123,719	249,106	192,242	1,314,344

No. 31E.—DETAILED ACCOUNT of CHARGES under CRIMINAL COURTS for the Year ended 31st March 1894.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Part* of Salaries of Magistrates and Deputy Commissioners.(a)	2,880	17,083	16,735	17,954	9,823	52,071	57,239	35,348	12,077	28,268	249,478
Part* of Salaries of Sub-Magistrates, Joint, Assistant, Deputy, and Sub-Deputy Magistrates, Assistant and Extra Assistant Commissioners, etc. (a)	2,920	14,520	26,280	28,187	14,026	90,417	35,603	34,853	42,252	58,926	347,984
Salaries of Cantonment, City, and Railway Magistrates, etc.(a)	6,105	1,419	1,592	713	...	2,437	13,921	9,539	1,167	7,904	44,797
Establishments	3,926	17,379	17,121	19,128	7,960	48,622	35,772	38,037	39,812	14,072	241,829
Travelling Allowances	477	1,372	5,669	4,286	1,683	9,211	5,525	5,320	6,541	12,897	52,981
House-rent and other Allowances	120	...	...	...	66	285	243	505	...	...	1,219
Diet and Road Money to Witnesses	97	1,461	1,770	6,900	132	2,425	6,829	7,397	4,132	5,645	36,788
Service of Processes	...	8,915	2,620	9,958	777	12,082	...	...	122	...	34,474
Service Postage	305	1,136	535	817	631	2,326	1,803	8,681	239	3,499	19,972
Other Contingent Charges	1,540	1,916	1,986	2,199	2,181	15,046	8,853	6,607	6,882	917	48,127
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	1,545	1,545
			74,308	90,142							
TOTAL CHARGES UNDER CRIMINAL COURTS Rx.	18,370	65,201	164,450		37,279	234,922	165,788	146,287	113,224	133,673	1,079,194

* The remaining part is charged under "Land Revenue."
(a) Including Exchange Compensation Allowance.

D.—Civil Departments.

No. 31F.—DETAILED ACCOUNT of CHARGES under JAILS for the Year ended 31st March 1894.

	India, General.	Central Provinces	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Inspection and General Superintendence	...	...	...	1,620	...	6,073	4,511	4,051	4,272	1,171	21,698
Presidency Jails	...	...	...	...	...	10,345	...	...	8,421	7,280	26,046
Central Jails	...	16,972	11,943	46,683	...	50,689	43,498	9,912	33,635	8,538	221,870
District Jails	4,966	9,361	12,234	14,410	6,062	62,076	56,009	49,123	17,964	30,797	263,002
Lock-ups	480	741	1,247	4,154	1,077	12,300	6,017	5,276	8,573	3,283	43,148
Convict Camps and Temporary Central Jails	...	...	...	...	...	...	...	10,261	...	3,831	14,092
School of Industry	...	779	...	1,404	...	4,076	3,596	...	...	1,114	10,969
Charges for Transportation of Convicts	...	26	...	138	...	...	220	60	761	113	1,318
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	294	294
Jail Manufactures	957	25,201	5,821	14,114	759	61,985	29,651	13,485	32,079	9,765	193,817
TOTAL CHARGES UNDER JAILS . . Rx.	6,403	53,080	31,245	82,523	7,898	207,544	143,502	92,168	105,705	66,186	796,254
			113,768								

No. 31G.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBAR for the Year ended 31st March 1894.

INDIA, GENERAL.	*Rx.*
Salary and Establishment of the Superintendent, including Judicial Establishment	13,067
Police Establishment	13,894
Medical, Commissariat, and other Establishments	12,975
Ecclesiastical Establishment, Chaplain	1,024
Commissariat Supplies	51,459
Stores, Clothing, Tools, etc.	21,470
Passage and Subsistence Money to Convicts	3,982
Freight	8,703
Miscellaneous Services, Supplies, and Contingencies	456
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC. . Rx.	127,030

No. 32.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RECEIPTS.											
Receipts on account of Police supplied to Public Departments, Private Companies and Persons	...	790	166	3,522	2,146	3,838	10,898	1,021	2,995	15,803	41,179
Contributions received for Police furnished to Municipal, Cantonment and Town Funds	...	539	12,184	...	...	1,042	6,919	55,413	36	5,544	81,677
Recoveries on account of Presidency Police	...	...	...	...	...	7,886	...	...	2,891	13,054	23,831
Recoveries on account of Village Police	...	...	...	...	68	22,317	...	1	...	...	22,386
Fees, Fines, and Forfeitures	1,151	18,562	3,671	6,310	8,572	53,307	28,591	12,078	37,257	36,975	206,474
Cash Receipts under the Arms Act	12	...	51	126	6	...	3	15	...	110	323
Contributions for Pensions	61	292	...	17	15	34	656	116	146	506	1,843
Miscellaneous	554	408	443	178	4,482	5,838	3,595	10,631	6,279	7,410	39,818
TOTAL POLICE RECEIPTS . Rx.	1,778	20,591	16,515	10,153	15,289	94,262	50,662	79,275	49,604	79,402	417,531
			26,668								
CHARGES.											
Presidency Police	...	...	...	...	...	73,722	...	...	26,095	30,760	130,577
Provincial Superintending Officers of the District Police	...	4,723	...	13,496	...	15,189	15,768	12,310	15,774	6,539	83,799
District Executive Force:											
District Superintendents and Assistants (a)	2,445	17,531	21,588	27,948	7,217	47,192	45,200	37,578	33,203	24,451	264,353
Inspectors, Constables, etc. (a)	31,726	97,943	118,540	118,853	28,158	272,094	295,925	193,584	253,820	239,481	1,650,124
Office and other Establishments	638	257	3,934	296	1,663	15,823	328	538	...	7,696	31,173
Police Hospitals, Establishments and Charges	96	1,297	...	...	375	3,102	2,177	...	2,276	563	9,886
Clothing	1,865	5,301	7,286	6,355	1,619	12,779	24,765	7,053	15,362	10,667	93,052
Arms and Accoutrements	264	1,682	1,482	2,007	45	1,119	1,231	4,596	8,547	2,926	23,899
Miscellaneous	5,123	12,492	25,376	23,289	5,890	55,844	28,365	27,722	53,809	33,310	271,220
TOTAL DISTRICT EXECUTIVE FORCE . Rx.	42,157	136,503	178,206	178,748	44,967	407,953	397,991	271,071	367,017	319,094	2,343,707
Railway Police	3,947	2,006	2,232	4,144	114	10,104	11,279	12,673	827	9,574	56,900
Municipal and Cantonment Police	...	...	10,865	...	...	3,626	...	55,383	...	3,944	73,818
Village Police	...	...	...	4,638	126	23,721	263,594	...	630	88,844	381,553
Guards for the Customs and Salt Departments	...	...	...	...	...	...	...	...	...	...	...
Special Police	...	296	456,314	83,579	85,426	45,679	435	31,068	955	59,526	763,278
Cattle Pounds	326	5,780	116	414	2,577	3,201	10,069	3,230	25,825	12,807	64,345
Steam Boiler Inspection Establishment and Charges	...	...	...	474	...	2,323	...	...	...	2,931	5,728
Thuggee and Dacoity	11,950	...	...	...	...	...	8	...	...	...	11,958
Miscellaneous	...	...	53	5	...	...	1	395	...	66	520
Refunds	4	74	404	802	27	321	76	195	6	601	2,510
TOTAL CHARGES IN INDIA . Rx.	58,384	149,382	648,190	286,300	133,237	585,839	699,221	386,325	437,129	534,686	3,918,693
			934,490								

CHARGES IN ENGLAND:

Passage to India of Assistant Superintendents on appointment, etc.	£	662
EXCHANGE ON CHARGES IN ENGLAND	Rx.	430
TOTAL POLICE CHARGES	Rx.	3,919,785

(a) Including Exchange Compensation Allowance.

No. 33A.—ACCOUNT of Marine Receipts for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Pilotage Receipts	...	...	...	...	85,079	...	426	85,505
Cost of Work executed for Port and Local Funds and for Private Individuals	4,035	...	...	...	...	...	...	4,035
Hire of Vessels	13,329	...	...	...	...	...	...	13,329
Sale-proceeds of Vessels and Stores:								
Sale-proceeds of condemned stores	1,202	136	...	1	229	...	...	1,568
Miscellaneous	300	...	363	...	...	...	...	663
Registration and other Fees: Fees realized at the Shipping Office	...	...	164	...	3,281	...	5,791	9,236
Examination Fees	...	49	92	...	238	...	...	379
Fees under Merchant Seamen's Act of 1854	...	...	...	...	66	...	...	66
Freight, Passage and Tonnage	...	333	113	...	...	...	...	446
Miscellaneous: Deductions for Mess Money	...	...	...	...	1,212	...	...	1,212
Coast Light Dues	...	...	25,435	...	...	...	...	25,435
Other Items	6,491	3	750	...	3,268	3	35	10,550
Total Marine Receipts . Rx.	25,357	521	26,917	1	93,373	3	6,252	152,424
		27,438						

No. 33 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1894.

	Salaries and Establishments.	Contingencies.	Rx.
IMPERIAL CHARGES:—INDIA, GENERAL.			
GENERAL SUPERVISION AND ACCOUNTS.	Rx.	Rx.	
Naval Commander-in-Chief, India Station	1,091	...	(a) 1,091
Director and Deputy Director of the Royal Indian Marine	9,451	505	
Examiner of Marine Accounts	6,240	107	
	15,691	612	16,303
MARINE SURVEY ESTABLISHMENTS.			
Superintendent, Scientific and other Officers	7,608	} 371	
Office Establishment	646		
	8,254	371	8,625
MISCELLANEOUS SHORE ESTABLISHMENTS.			
Perim Light-house	332	529	
Miscellaneous	408	...	
	740	529	1,269
DOCKYARDS.	Kidderpore.	Bombay.	
Staff Officer's Department	1,562	1,964	
Constructor's Department	1,244	1,885	
Factory Branch	2,374	3,897	
Builder's Branch	759	1,823	
Store-Keeper's Department	2,811	4,243	
Cashier's Office	974	1,423	
Dockyard Dispensary	91	222	
Wages of Artificers and Labourers	24,980	35,740	
Miscellaneous	865	506	
	35,660	51,703	
Deduct—Charged to other Departments and Local Governments	...	36,318	
	35,660	15,385	51,045

SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.

Harbour and Sea-going Vessels.

Net Tonnage.	Nominal Horse-Power.			Rx.
		"Warren Hastings"	3,916	
1,701	460	Troop-ship "Clive"	6,351	
1,370	200	Troop-ship "Canning"	5,698	
40	25	Steamer "Nancowry"	774	
—	—	Troopship "Dalhousie"	5,114	
—	—	"Mayo"	4,880	
—	—	Despatch Vessel "Lawrence"	4,042	
—	—	"Elphinstone"	2,675	
—	—	"Minto"	975	
		Contingencies	352	34,777
		Carried forward . Rx.		{ 34,777
				{ 78,333

(a) Includes Exchange Compensation Allowance.

No. 33B.—Account of Marine Charges for the Year ended 31st March 1894—*continued.*

Net Tonnage.	Nominal Horse-Power.		Rx.	Rx.
		IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*		
		Brought forward .		78,333
		SALARIES AND ALLOWANCES, ETC.—Brought forward . . .		34,777
		Inland Steamers and Flats.		
86	50	Steamer "Comet"	1,775	
338	150	Steamer "Irrawaddy," including Flats Nos. 1 and 2 . . .	2,691	
		"Sladen," including Flats C and D	2,312	
		"Bhamo"	1,801	
		"Pagan"	760	
		Contingencies	220	
				9,559
		Marine Survey.		
		Steam-cutter "Investigator"	3,071	
		Marine Survey Boat Party	584	
		Contingencies	57	
				3,712
		Small Steamers and Launches.		
		"Chinsurah" and "Leopard"	150	
		Leopard and Koladyne	150	
		Sub-Marine Mining Vessels, Bombay—"Defence", "Muzbee", "Tickler"	884	
		" " " Calcutta—"Panther", "Alexandra"	686	
		" " " Karachi—"Sapper", "Miner"	480	
		" " " Rangoon—"Tamil", "Handy"	871	
		"Repulse"	223	
		"Despatch"	98	
		Vessels in Ordinary, "Calcutta" Hulk "Quangtung"	462	
		" " "Ganges"	108	
		" " "Gemini"	137	
		" " "Koladyne"	16	
		" " "Chinsurah"	13	
		Contingencies	29	
				4,307
		Viceroy's Yacht Establishment and Contingencies	835	835
		Yard Crafts.		
		Yard Craft, Calcutta	1,096	
		Ditto, Bombay	4,915	
				6,011
		General duty, leave allowances, etc.	2,005	2,005
		INDIAN ALLOWANCES.		
		Share Allowance to R. M. Officers serving on Floating Defences	1,208	1,208
		TOTAL SALARIES AND ALLOWANCES, ETC. .		62,414
		VICTUALLING OF OFFICERS AND MEN AFLOAT.		
		Purchase of Provisions for European and Native Crews	15,792	
		Allowances in lieu of Provisions	2,313	
		Purchase of water for Royal Indian Marine Vessels	871	
				18,976
		PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS.		
		Timber and Spars	8,646	
		Metals and Metal Articles	2,665	
		Freight, Carriage and Stowage	3,189	
		Coals and other Fuel	28,603	
		Hemp, Canvas, Rope, etc.	4,612	
		Paint Materials, Oils, Tar, Tallow, etc.	13,282	
			60,997	
		Deduct—Value of Supplies to, and of Stores used on works for, other Departments and Local Governments	90,399	
				—29,402
		Carried forward . Rx.		130,321

No. 33B.— Account of Marine Charges for the Year ended 31st March 1894—*continued.*

IMPERIAL CHARGES:—INDIA, GENERAL—*continued.*	Rx.	Rx.	Rx.
Brought forward		130,321	
MISCELLANEOUS.			
Piloting and towing, etc., Royal Indian Marine Ships	2,844		
Passage and Conveyance of Officers and Men	2,108		
Repair and Coal supplied to Her Majesty's Ships of War in the Indian Seas and to Royal Indian Marine Ships and Vessels at out-stations	7,211		
Medical Stores	162		
Freight on Europe Stores	2,347		
Miscellaneous	955		
		15,627	
TOTAL CHARGES, INDIA, GENERAL			145,948

CHARGES IN THE CIVIL DEPARTMENTS (*SEE DETAILS NEXT PAGE*).

	Burma.		Assam.	Bengal.	Madras.	Bombay.	TOTAL.	
	Upper.	Lower.						
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT	12,962	4,773	1,738	6,038	428	1,008	26,947	
VICTUALLING OF OFFICERS AND MEN AFLOAT	...	...	308	1,633	...	...	1,941	
PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIRS, AND OUTFIT OF SHIPS AND VESSELS	15,616	3,232	832	8,020	...	715	28,415	
PURCHASE AND HIRE OF SHIPS AND VESSELS	6,493	2,587	400	12,632	2,818	...	24,930	
PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS	...	...	135	52,158	...	336	52,629	
MARINE ESTABLISHMENTS	...	4,453	...	8,188	705	1,826	15,172	
MISCELLANEOUS SHORE ESTABLISHMENT	3,458	...	...	...	...	...	3,458	
SUBSIDIES TO STEAM-BOAT COMPANIES	5,350	6,398	2,492	1,576	...	...	15,816	
MISCELLANEOUS—								
OTHER MISCELLANEOUS CHARGES	900	252	2	3,170	8,406	626	13,356	
STATE YACHT ESTABLISHMENTS	...	...	...	658	...	...	658	
LIGHT-HOUSES AND LIGHT-SHIPS	...	19,976	...	...	...	...	19,976	
REFUNDS	...	21	...	41	...	...	62	
Total Charges in the Civil Departments in India	44,779	41,692	5,907	94,114	12,357	4,511		203,360
	86,471							
TOTAL CHARGES IN INDIA . Rx.								349,308

CHARGES IN ENGLAND:	£	£	£	
Contribution towards the expenses of Her Majesty's Ships employed in the Indian Seas, etc.		50,146		
Subsidy to the Admiralty for manning and maintaining Indian Government Defence Vessels		61,008		
Allowances of Marine Officers whilst under instruction		727		
Pay and Passage of Marine Officers, of Leadsman Apprentices in the Bengal Pilot Service, etc.		1,739		
			113,620	
Stores for India:				
For Bengal: Miscellaneous Stores		35,450		
For Bombay: Coal	10,236			
Miscellaneous Stores	86,137			
		96,373		
			131,823	
TOTAL CHARGES IN ENGLAND . £				245,443
EXCHANGE ON CHARGES IN ENGLAND . Rx.				159,505
TOTAL MARINE CHARGES . Rx.				754,256

No. 338.—Account of Marine Charges for the Year ended 31st March 1894—*continued.*

Net Tonnage.	Nominal Horse-Power.	DETAILS OF CHARGES IN THE CIVIL DEPARTMENTS.	Burma.		Assam.	Bengal.	Madras.	Bombay.	Total.
			Upper.	Lower.					
			Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Salaries and Allowances of Officers and Men afloat.							
		Sea-going Vessels in Commission.							
		Sandoway Packet Service	...	124	...	...	...	...	124
		Pilot Vessels.							
		P. V. "Alice"	...	...	...	172	...	...	172
		" "Sarasvati"	...	...	...	1,432	...	...	1,432
		" "Fame"	...	...	...	1,388	...	...	1,388
		Extra Crew for Pilot Vessels	...	...	...	147	...	...	147
		Inland Steamers and Flats.							
357	77	Steamer "Brahmakund"	...	...	1,463	...	...	...	1,463
		" "Guide"	...	...	...	2,788	...	...	2,788
47	...	Yacht Flat "Sonamukhi"	...	...	227	...	...	...	227
16	...	Yacht "Irene"	...	...	...	...	172	...	172
		Steam Launch "Enchantress"	...	...	...	108	...	..	108
5	8	" " "Osprey"	...	...	48	...	...	...	48
15	...	Schooner "Pearl"	...	...	...	...	33	...	33
139	...	S. S. "Margarita"	...	...	...	...	223	...	223
432	...	Flat "Mooltan"	} ...	...	...	...	...	1,008	1,008
435	60	Steamer "Jhelum"							
		Steam Launch Establishment and Contingencies	12,962	4,649	...	3	...	...	17,614
		TOTAL SALARIES, ETC. Rx.	12,962	4,773	1,738	6,038	428	1,008	26,947
		Pilotage, Pilot Establishments, and Vessels.							
		Branch Master, and Mate Pilots' Allowances	...	...	...	5,186	...	117	5,303
		Volunteers' and Leadsmen's Allowances	...	...	...	1,068	...	...	1,068
		Pilotage Allowance, Free List	} ...	...	135 {	29,590	} ...	...	43,877
		Pilotage Allowance, Licensed List				14,152			
		Pilot Vessels	...	...	...	...	...	126	126
		Surgeon at the Sandheads	...	...	...	447	...	...	447
		Mess, Passage, and Miscellaneous	...	...	...	1,715	...	93	1,808
		TOTAL PILOTAGE, ETC. Rx.	...	...	135	52,158	...	336	52,629
		Marine Establishments.							
		Port Officer's Department	...	4,366	...	3,150	...	...	7,516
		Agent for Government Consignments	...	...	...	...	345	...	345
		Shipping Office	...	...	...	2,385	...	1,806	4,191
		Marine Court	...	87	...	211	...	20	318
		Establishment and Miscellaneous	...	...	...	...	360	...	360
		Survey of Steam Vessels	...	...	...	2,442	...	...	2,442
		TOTAL MARINE ESTABLISHMENTS Rx.	...	4,453	...	8,188	705	1,826	15,172
			4,453						
		Miscellaneous Shore Establishment.							
		Salary (a)	1,025	...	...	...	...	...	1,025
		Establishment and Contingencies	2,433	...	...	...	...	...	2,433
			3,458	...	...	...	...	...	3,458
			3,458						
		Other Miscellaneous Charges.							
		Shipping Fees and Sundries	41	140	...	70	...	...	251
		Hire of Moorings for Sea-going and Inland Vessels	...	...	...	1,072	...	...	1,072
		Contribution to Port Funds	...	90	...	1,200	1,402	...	2,692
		Life Boat Establishment at Goalundo	...	...	...	73	...	...	73
		Harbour Master's Fees for Sea-going and Inland Vessels	6	...	...	166	...	...	172
		Provincial grant to Paumben Pilotage Fund	...	...	...	...	7,000	...	7,000
		Life Boats at Alibag	...	...	...	...	...	176	176
		Miscellaneous	853	22	2	589	4	450	1,920
		TOTAL OTHER MISCELLANEOUS CHARGES Rx.	900	252	2	3,170	8,406	626	13,356

(a) Including Exchange Compensation Allowance.

No. 34.—ACCOUNTS of RECEIPTS and CHARGES under EDUCATION for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
FEES	1,079	1,838	113	1,171	4,320	56,815	20,683	9,325	34,408	40,116	169,868
CONTRIBUTIONS	96	1,977	...	867	15	1,928	2,689	698	584	708	9,562
INCOME FROM ENDOWMENTS	...	...	...	...	...	876	96	...	89	...	1,061
MISCELLANEOUS:											
Sale-proceeds of Books	51	4,064	13	...	29	30	1,064	96	1,672	14,377	21,396
Other Receipts	77	756	28	200	140	1,842	3,592	1,315	3,385	2,956	14,291
TOTAL RECEIPTS . Rx.	1,303	8,635	154	2,238	4,504	61,491	28,124	11,434	40,138	58,157	216,178
			2,392								
CHARGES.											
DIRECTOR OF PUBLIC INSTRUCTION:											
Salary (a)	...	1,494	...	1,882	1,707	2,789	2,619	2,269	2,524	2,919	18,203
Establishment and Contingencies	...	1,088	...	1,245	809	3,699	1,834	2,418	2,737	1,472	15,302
INSPECTORS:											
Salary (a)	426	4,796	2,771	5,707	2,523	32,411	14,785	11,898	16,672	14,543	106,532
Establishment and Contingencies	400	2,824	1,246	2,230	1,498	26,386	11,128	4,794	19,902	9,240	79,648
UNIVERSITY	...	...		...	...	...	...	3,755	...	500	4,255
GOVT. COLLEGES—General	3,797	1,640	...	...	...	51,769	14,296	5,943	19,970	14,299	111,714
GOVT. COLLEGES—Professional	...	...	...	...	...	12,255	...	...	16,929	10,436	39,620
GOVT. SCHOOLS—GENERAL:											
Secondary	1,929	10,417	...	1,719	7,805	57,623	45,526	13,442	20,744	34,622	193,827
Primary	1,600	12,887	...	5	164	4,073	55,005	34,152	65,273	127,487	300,646
Contribution to Schools	...	3,290		3,542	...	...	...	11,642	594	26,160	45,228
GOVT. SCHOOLS—SPECIAL:											
Training Schools	240	3,532	...	3,075	1,618	7,996	4,775	6,805	16,228	9,098	53,367
Technical Schools	...	689	812	2,516	189	8,274	585	2,082	8,247	7,837	31,231
Other Schools	...	...	...	...	...	1,603	...	...	3,226	...	4,829
GRANTS-IN-AID	6,316	5,696	2,627	11,573	17,584	110,015	732	28,146	37,287	22,957	242,933
Payments by Results	...	8,298	1,856	6,949	...	18,218	34,852	...	37,778	23,207	131,158
SCHOLARSHIPS	572	2,668	671	1,184	2,057	21,903	5,160	7,622	2,144	7,956	51,937
MISCELLANEOUS	850	476	178	9,567	564	4,633	2,161	1,188	1,526	...	21,143
Government Book Depôt	...	212	...	...	...	...	1,585	...	1,310	10,614	13,721
Grants for Encouragement of Literature	240	8	...	...	...	1,218	...	243	...	878	2,587
REFUNDS	...	24	...	...	4	584	9	...	60	465	1,146
TOTAL CHARGES IN INDIA Rx.	16,370	60,039	10,161	51,194	36,522	365,449	195,052	136,399	273,151	3[illegible],690	1,469,027
			61,355								

CHARGES IN ENGLAND:

	£	Rx.
Passage to India of Educational Officers on appointment	105	
Scholarships to enable Natives of India to pursue their education in England	1,552	
	Rx.	1,657
EXCHANGE ON CHARGES IN ENGLAND		1,077
TOTAL CHARGES UNDER EDUCATION . Rx.		1,471,761

(a) Including Exchange Compensation Allowance.

No. 35.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx
Church of England:											
Stipend of the Bishop (a)	4,598	...	...	1,047	...	...	...	...	2,775	2,715	11,135
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service). (a)	7,380	3,317	2,524	3,286	1,230	11,365	17,347	18,296	26,390	21,668	112,803
Establishments	503	204	110	243	37	842	743	727	1,317	1,179	5,905
Other Charges	2,249	517	491	742	197	2,298	2,984	2,043	3,356	3,719	18,596
Church of Scotland: (b)											
Pay of Chaplains and Registrars, including allowance (a)	335	436	...	...	...	1,381	1,919	524	2,372	3,054	10,021
Establishments	39	4	...	...	...	222	47	5	156	121	594
Other Charges	223	18	...	...	...	306	125	9	298	620	1,599
Church of Rome:											
Allowances to Bishops and Priests, etc. (b)	...	...	...	396	...	636	401	200	600	1,698	3,931
Other Charges	...	...	...	...	...	17	...	181	...	...	198
OTHER CHURCHES:											
Allowances to other Clergymen	806	308	150	121	...	324	943	2,090	370	703	5,815
Other Charges	...	...	...	...	...	...	225	360	4	...	589
Charges for Cemeteries	331	197	233	243	104	595	764	616	1,057	875	5,015
Payments to Officers of other Provinces	...	...	...	...	...	...	...	...	...	175	175
TOTAL CHARGES IN INDIA (a) Rx.	16,464	5,001	3,508	6,078	1,568	17,986	25,498	25,051	38,695	36,527	176,376
			9,586								

CHARGES IN ENGLAND:		
Passage to India of Chaplains on appointment	£	137
EXCHANGE ON CHARGES IN ENGLAND	Rx.	89
TOTAL ECCLESIASTICAL CHARGES (a)	Rx.	176,602

(a) Including Exchange Compensation Allowance.
(b) Exclusive of payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments, which are treated as Army Expenditure and included in Account No. 63B, page 183.

No. 36A.—ACCOUNT of RECEIPTS of the MEDICAL DEPARTMENT, for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical College and School Fees	...	...	...	...	...	4,185	...	478	1,391	2,424	8,478
Hospital Receipts	...	...	3	7	...	8,610	56	442	1,866	4,100	15,084
Lunatic Asylum Receipts	...	171	...	1,559	39	2,870	733	114	940	1,614	8,040
Sale of Medical Stores	...	28	...	...	1	21	2	77	393	161	683
Income from Endowments	...	...	...	...	...	1	284	...	52	...	337
Contributions	943	1,378	30	150	...	4,586	14,041	3,358	5,225	3,776	33,487
Miscellaneous	33	89	113	2	1	180	1,560	307	1,414	2,136	5,835
TOTAL RECEIPTS IN INDIA Rx.	976	1,666	146	1,718	41	20,453	16,676	4,776	11,281	14,211	71,944
			1,864								

RECEIPTS IN ENGLAND:

Pay, pensions, &c., of Lunatics at the Cotton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth and at Broadmoor Asylum, appropriated to their maintenance	£	1,934
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	1,257
TOTAL MEDICAL RECEIPTS	Rx.	75,135

No. 36B.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1894.

CHARGES.	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Medical Establishment	10,939	19,097	13,013	16,996	12,228	61,565	46,843	33,718	50,173	35,582	300,154
Hospitals and Dispensaries	6,058	8,191	5,217	3,639	12,061	56,208	45,559	33,598	99,231	66,270	336,032
Sanitation and Vaccination	7,799	8,718	785	3,052	2,658	21,968	20,107	11,417	77,528	31,344	185,376
Grants for Medical purposes	...	82	690	714	392	193	944	...	926	370	4,311
Medical Schools and Colleges	...	...	2	217	...	29,130	2,850	12,029	19,733	18,472	82,433
Lunatic Asylum	702	1,525	...	3,230	841	11,267	6,807	2,996	9,747	10,974	48,089
Lock Hospital	...	...	...	...	...	1,626	...	...	...	...	1,626
Chemical Examiner's Department	...	...	...	465	...	2,397	2,289	168	2,003	2,202	9,524
Refunds	...	20	...	73	...	53	34	89	115	40	424
TOTAL CHARGES IN INDIA Rx.	25,498	37,633	19,707	28,386	28,180	184,407	125,433	94,015	259,456	165,254	967,969
			48,093								

CHARGES IN ENGLAND:

Cost of maintenance of Lunatics at the Coton Hill Institution, Stafford, at the Royal Naval Hospital, Yarmouth, and at other Asylums	£	6,760
EXCHANGE ON CHARGES IN ENGLAND	Rx.	4,393
TOTAL MEDICAL CHARGES	Rx.	979,122

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other FOREIGN SERVICES, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
IN INDIA.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
POLITICAL AGENTS:											
Residents and Political Agents, etc., at Native and Foreign Courts: Salaries (a)	107,680	2,593	12,941	...	6,489	260	1,835	31,804	5,617	41,446	210,665
Establishments and Contingent Charges	77,225	934	11,815	...	8,254	...	638	10,374	2,190	33,136	144,566
Less—Contribution for Salaries, Establishments, etc.	...	...	...	...	...	...	...	...	...	—17,080	—17,080
CHARGES ON NORTH-WEST FRONTIER:											
Establishments and Contingent Charges on account of Khyber Tribes	...	...	...	...	...	...	...	621	...	...	621
Allowance to Khyber Tribes	...	...	...	...	...	...	...	9,257	...	...	9,257
Perso-Afghan Frontier, Khorassan	13,204	...	...	...	...	...	...	...	...	...	13,204
Charges for Jezailchi Corps and Kohat Levies	...	...	...	...	...	...	...	11,759	...	...	11,759
Payments for guarding Hill Passes	...	...	...	...	...	...	...	9,271	...	...	9,271
Beluchistan Charges:											
Frontier Levies and Maintenance of Communication	55,314	...	...	...	...	...	...	...	...	...	55,314
Zhob Valley Charges	25,189	...	...	...	...	...	...	...	...	...	25,189
POLITICAL SUBSIDIES:											
Political Subsidies	221,100	...	...	...	...	...	...	1,320	...	...	222,420
Muskat Subsidy	8,640	...	...	...	...	...	...	...	...	...	8,640
ENTERTAINMENT OF ENVOYS AND CHIEFS	5,273	...	601	23	118	144	...	5,816	...	1,965	13,940
DURBAR PRESENTS AND ALLOWANCES TO VAKEELS, ETC.	3,115	831	1,225	367	89	617	44	1,052	...	6,299	13,639
REFUGEES AND STATE PRISONERS:											
Yakub Khan, ex-Amir of Afghanistan, charges on account of	...	...	...	...	...	...	6,490	...	...	...	6,490
Ayub Khan, charges on account of	...	...	...	...	...	...	...	29,329	...	...	29,329
Kabul Refugees, allowances to	1,863	...	...	...	...	...	3,965	14,959	...	6,990	27,777
Theebaw, ex-King of Burma, charges in connection with	...	...	...	...	...	...	...	...	...	3,828	3,828
Burmese Refugees and State Prisoners	3,124	...	...	...	...	...	343	...	...	...	3,467
Other Refugees and State Prisoners	...	...	115	699	...	20	602	1,927	120	7,518	11,001

Special Political Expenditure—											
Exploration to Borikhamti country	1,002	...	...	...	...	...	...	...	...	...	1,002
Afghan Border Demarcation	2,540	...	...	...	...	...	...	...	...	...	2,540
Herat Mission	3,258	...	...	...	...	...	...	...	...	...	3,258
Cabul Mission	15,641	...	...	...	...	...	...	...	...	...	15,641
Gilgit Mission	50	...	...	...	...	...	...	...	...	...	50
Sikkim Mission	...	...	...	...	...	4,698	...	...	...	...	4,698
China Turkistan Mission	...	...	...	...	...	...	...	230	...	...	230
Kurram Mission	...	...	...	...	...	...	...	19,590	...	...	19,590
Chitral Mission	...	...	...	...	...	...	...	690	...	...	690
Kaington Chengmai Mission	...	...	1,722	...	...	...	...	...	...	...	1,722
Anglo Siamese Boundary Commission	...	...	5,809	...	...	...	...	...	...	...	5,809
Other Charges	780	...	...	...	20	182	...	1,444	...	...	2,426
Charges for organising Imperial Service troops	20,117	...	...	...	...	...	...	...	...	...	20,117
Expenditure against the Revenue of Berbera and Bulnar	...	...	...	...	...	...	...	...	...	10,627	10,627
Expenditure against the Revenue of Zaila	...	...	...	...	...	...	...	...	...	3,862	3,862
Miscellaneous—											
Mhairwara Battalion	15,472	...	...	...	...	...	...	...	...	...	15,472
Amount placed at the disposal of the Viceroy and Political Officers for Secret Service	743	...	...	...	...	...	...	287	...	...	1,030
Annual Treaty Allowance to Persian Government for Mekran Telegraph Line	1,225	...	...	...	...	...	...	...	...	...	1,225
Rewards to Native Chiefs for Political Services	20	...	...	...	...	...	...	1,004	...	...	1,024
Rewards for Intelligence and Assistance	...	...	499	4	...	...	...	637	...	...	1,140
Demarcation of Boundary and Trans-Frontier Surveys	...	...	...	...	124	86	215	65	14	758	1,262
Purchase and Repair of Insignia of the Order of Indian Empire	3	...	...	...	...	...	...	...	...	...	3
Rents, Rates, and Taxes	...	...	589	108	...	...	...	...	...	...	697
Allowance to Hostages	...	...	...	...	...	...	...	7	...	...	7
Contribution for expenses of Vice-Consulate, Chiengmai	1,693	...	...	...	...	...	...	...	...	...	1,693
Sundry Charges	113	75	3,210	419	104	782	282	4,324	2	130	9,441
Rajcoomar College in Bundelkhund	1,047	...	...	...	...	...	...	...	...	...	1,047
Total Charges in India . Rx.	585,431	4,433	38,526	1,620	15,198	6,789	14,414	155,767	7,943	99,479	929,600
			40,146								

Charges in England—

	£	
Mission to the Court of Persia	7,000	
Her Majesty's Establishments in China	12,500	
Subsidy to the Euphrates and Tigris Steam Navigation Company in aid of the Steamship Service on the Karun River	1,000	
Contribution towards the expenses of the Jeddah Consulate	458	
Allowance of an Officer in attendance on His Highness the Gaikwar of Baroda during his visit to England	220	
Miscellaneous	355	
	21,533	
Stores for India—Presentation Articles	425	
	£	21,958
Exchange on Charges in England	Rx.	14,270
Total Charges of Political Agencies, &c. . Rx.		965,828

(a) Including exchange compensation allowance.

No. 38 A.—ACCOUNT of RECEIPTS under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
IN INDIA:	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts on account of Experimental Cultivation, Cotton, Silk, Tea and Cotton-gin Factories	...	239	62	4	...	305	2,550	1,161	6	1,080	5,407
Botanical and other Public Garden Receipts	73	1,092	...	...	...	490	4,261	4,751	650	105	11,422
Cinchona Plantation Receipts	...	...	...	...	...	13,739	...	...	6,934	...	20,673
Receipts on account of Public Exhibitions and Fairs	152	310	...	...	...	468	9,139	5,100	2	259	15,430
Veterinary and Stallion Receipts	750	32	...	72	...	15	156	501	19	862	2,407
Fees, &c., levied under Inland Labour Transport Act VII of 1873	...	...	...	...	7,543	1,422	24	...	56	...	9,045
Examination Fees	197	...	...	...	...	344	10	65	8,951	1,366	10,933
Emigration Fees	...	1	...	...	...	3,380	...	...	418	...	3,799
Sale of Maps, Instruments, &c., by the Survey and Mathematical Instrument Department	8,902	...	...	...	...	...	...	...	...	...	8,902
Miscellaneous	1,072	5	6	17	...	16	179	933	247	18	2,493
TOTAL RECEIPTS IN INDIA . Rx.	11,146	1,679	68	93	7,543	20,179	16,319	12,511	17,283	3,690	90,511
			161								
RECEIPTS IN ENGLAND:											
Sale proceeds of books, maps, &c. . . . £											562
EXCHANGE ON RECEIPTS IN ENGLAND . . . Rx.											365
TOTAL RECEIPTS UNDER SCIENTIFIC, ETC., DEPARTMENTS . Rx.											91,438

No. 38B.—ACCOUNT of CHARGES under SCIENTIFIC and other MINOR DEPARTMENTS, for the Year ended 31st March 1894.

CHARGES.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
Scientific.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SURVEY OF INDIA (as per details below)	118,091	...	...	...	...	...	...	...	...	...	118,091
Botanical Survey	2,060	...	50	...	50	...	...	...	...	...	2,160
GEOLOGICAL SURVEY: Superintending Officers (a) Rx. 12,196; Establishment Rx. 1,733; General Charges (including Library, Museum, &c.) Rx. 4,697	18,626	...	...	...	...	...	...	...	...	...	18,626
Exploration of Petroleum, Coal, and Minerals	...	...	22	161	...	...	...	...	11	...	194
Meteorological Department	30,965	...	...	...	...	...	...	...	...	...	30,965
Archæological Department	3,414	...	...	334	...	...	...	...	2,761	...	6,509
Preservation and Translation of Ancient Manuscripts	...	...	...	...	...	620	...	...	...	800	1,420
Museums	7,371	153	...	245	...	2,079	1,148	671	2,905	916	15,488
Imperial Institute	...	...	...	50	51	3	50	62	64	...	280
Observatories	...	...	...	...	...	...	...	...	2,006	1,806	3,812
Donations to Scientific Societies	320	49	...	...	100	1,400	...	...	150	480	2,499
Agricultural.											
Experimental Cultivation	2,376	1,439	1,803	53	20	1,647	3,602	1,027	17	4,472	16,456
Cinchona Plantations	...	...	...	...	...	17,734	...	...	7,292	...	25,026
Public Exhibitions and Fairs	2,277	592	27	80	340	1,932	7,512	3,761	144	1,539	18,204
Veterinary and Stallion Charges	33,467	1,219	280	3,711	24	2,956	3,368	14,362	3,579	11,959	74,925
Botanical and other Public Gardens	177	2,196	...	340	...	11,635	8,865	9,771	3,035	1,004	37,023
Labour and Emigration.											
Emigration	1,073	...	...	...	...	2,529	166	105	1,824	...	5,697
Inland Labour Transport	...	...	...	...	3,696	1,288	67	...	205	...	5,256
Inspector of Factories	...	33	...	409	...	2,049	279	...	...	161	2,931
Statistics.											
Census	705	...	...	...	...	2,474	—20	...	97	65	3,321
Registration of Railway Traffic	249	72	...	...	...	410	...	216	...	1,128	2,066
Registration of River-borne Traffic	...	...	...	...	284	1,790	...	...	...	...	2,074
Provincial Statistics	151	1,046	393	1,069	224	477	142	984	6,217	597	11,300
Gazetteer and Statistical Memoirs	...	...	...	...	...	...	...	116	...	220	336
Miscellaneous.											
Examinations	4,793	...	...	...	...	327	...	...	12,848	90	18,058
Miscellaneous	...	65	...	...	...	...	332	2,058	...	845	3,300
Refunds	7	...	...	...	...	32	51	35	176	40	341
			2,575	6,452							
TOTAL CHARGES IN INDIA . Rx.	226,113	6,864	9,027		4,789	51,382	25,562	33,168	43,331	26,122	426,358

(India, General to Punjab: Rx. 356,905 (b))

		Madras.	Bombay.	TOTAL.
CHARGES IN ENGLAND: Stores for India	£ 18,793 (c)	...	110	18,903
Other Charges			£	21,057
TOTAL CHARGES IN ENGLAND			£	39,960
EXCHANGE ON CHARGES IN ENGLAND			Rx.	25,969
TOTAL CHARGES UNDER SCIENTIFIC AND OTHER MINOR DEPARTMENTS			Rx.	492,287

(a) Including Exchange compensation allowance.
(b) Total Charges in India for the Bengal Presidency.
(c) The Stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

DETAILED ACCOUNT of CHARGES under SURVEY of INDIA.

INDIA, GENERAL. *Scientific.*		Rx.
SURVEY OF INDIA:		
Controlling and Administrative Staff		18,202
Head-Quarters Offices:		
Office Establishment and Drawing Branch		13,063
Lithographic Establishment		4,491
Photographic Establishment		3,059
Engraving Establishment		6,689
Cadastral Maps (besides English Charges for Stores)		3,272
Extra-Departmental Mapping		457
Trigonometrical Office Establishment		7,652
Simla Drawing Office Establishment		2,774
Miscellaneous Contingent Charges		6,820
Mathematical Instrument Factory (including cost of Instruments purchased in India)		6,707
Survey Parties:		
Charges of Working Parties		200,164
Miscellaneous Charges		5,662
	Rx.	279,012
Deduct—Transferred to Land Revenue, Revenue Survey, Account No. 13B, page 28	*117,930*	
to Forest Account, Account No. 21, page 40	*22,581*	
for cost of Instruments and Maps supplied to other Public Departments	*16,275*	
Charged in the Bengal Accounts to Advances for Survey expenses recoverable from private parties	*4,126*	
		160,921
TOTAL CHARGES UNDER SURVEY OF INDIA . Rx.		118,091

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section E.—Miscellaneous.

Revenue Rx. 999,149. Expenditure Rx. 5,646,877.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	Rx.	Rx.
Territorial and Political Pensions.	39	Expenditure	88	...	...	508,443
Civil Furlough	40	Expenditure	96	...	...	327,431
Superannuation	41A	Receipts	97	...	377,681	...
"	41B	Expenditure	98	...	...	3,853,991
Stationery	42A	Receipts	99	...	84,498	...
"	42B	Expenditure	99	...	...	683,181
Exchange	43	Receipts	101	...	106,920	...
Miscellaneous	44A	Receipts	102	...	430,050	...
"	44B	Expenditure	103	...	...	273,831
		Total		...	999,149	5,646,877

No. 39.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS, for the Year ended 31st March 1894.

INDIA, GENERAL.		Rx.	Rx.
TERRITORIAL AND POLITICAL PENSIONS.			
BANPUR FAMILY.			
Exceeding R5,000 per annum:			
Nirbhoy Sing, grandson of Banpur Chief (Nowgong, Bundelkhand)		600	
JEITPUR FAMILY.			
Dependants of Maharajah Anupgir.			
Exceeding R5,000 per annum:			
Dewan Jeit Sing, the adopted son of the late Ranee of Rajah Puree-chut of Jeitpur (Nowgong, Bundelkhand)	550		
Not exceeding R5,000 per annum	240		
		790	
KHARUN CHIEFS.			
Exceeding R5,000 per annum:			
Sirdar Nauraz Khan, son and successor of Sirdar Ayad Khan (Quetta)		650	
MYSORE FAMILY.			
Exceeding R5,000 per annum:			
Shahzada Baharum Shah	600		
Fatihah allowance	600		
Not exceeding R5,000 per annum	4,756		
		5,956	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Family and Dependants of the late ex-King of Oudh—			
Mirza Jehan Kader, Bahadur	2,880		
Nawab Zuman Aia Begum Sahiba	900		
Not exceeding R5,000 per annum	1,964		
		5,744	
BURMA FAMILY.			
Not exceeding R5,000 per annum		48	
AFGHAN REFUGEE.			
Exceeding R5,000 per annum:			
Naib Noor Mahomed Khan		600	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Banda Family	1,099		
Bhonsla Family	22		
Bolia Family	522		
Jhansi Family	262		
Family of the late Pindara Chiefs	126		
Poligar Family	88		
Ahmednagar Family	57		
Carnatic Stipendiaries	923		
Delhi Family	44		
Carried forward	3,143	14,388	

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

INDIA, GENERAL—*continued.*	*Rx.*	*Rx.*	
Brought forward	3,143	14,388	
OTHER PENSIONS—continued.			
Not exceeding R5,000 per annum:			
Family of Rao Khosal Sing of Hirapur	364		
Kurnool Family	536		
Mogul Family	10		
Shahpur Family	360		
Udaygiri Family	30		
Parme Family	183		
Tokiher Family	11		
Nagpur Pensions	102		
Musulipatum Family	26		
Miscellaneous	4,280		
		9,045	
		23,433	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum:			
Bundelkhand Gosain Family	2,422		
Toria Kalpahar Family	95		
Gratuities to the Dependants of the late King of Oudh	18		
Allowances for the maintenance of religious establishments in Coorg	1,399		
		3,934	27,367
CENTRAL PROVINCES.			
TERRITORIAL AND POLITICAL PENSIONS.			
BURHANSHA FAMILY.			
Exceeding R5,000 per annum:			
Raja Azim Shah		5,000	
BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Laxman Rao	1,200		
Raghujee Rao (Janojee Family)	6,000		
Laxmi Bai	600		
	7,800		
Not exceeding R5,000 per annum	1,200		
		9,000	
RELATIVES OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Shilojee Ahir Rao	750		
Gangabai Mohitun	940		
Not exceeding R5,000 per annum	1,690		
	4,215		
		5,905	
SERVANTS AND DEPENDANTS OF THE BHONSLA FAMILY.			
Exceeding R5,000 per annum:			
Bunyad Hosain	625		
Not exceeding R5,000 per annum	3,345		
		3,970	
LADIES OF THE ZENANA OF THE BHONSLA FAMILY.			
Not exceeding R5,000 per annum		422	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Sattara Pensions	12		
Bijragagarh Family	242		
Gond Raja of Chanda	124		
Pensions from the 2¼ lakhs Fund of Saugor	1,054		
Gwalior Pension—Annual Grants from Dowlut Rao, Scindia	83		
		1,515	25,812
Carried forward			53,179

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

		Rx.	Rx.
BURMA. Brought forward		...	53,179
CHARITABLE ALLOWANCES.			
UPPER BURMA.			
Exceeding R5,000 per annum:			
Official of the late Burmese Government—			
Kinwan Mingui	900		
Not exceeding R5,000 per annum:			
Members of the ex-Royal Family of Burma	8,151		
Shan and other Chiefs	503		
Officials of the late Burmese Government	3,563		
		13,117	
LOWER BURMA.			
Not exceeding R5,000 per annum:			
Delhi Family	1,760		
Refugee Princes	501		
Talifoo Refugee Prince	360		
Shan and other Chiefs	66		
		2,687	
ASSAM.			15,804
TERRITORIAL AND POLITICAL PENSIONS.			
RAJA CHANDRA KANTA SING'S FAMILY.			
Exceeding R5,000 per annum:			
Keshav Kanta Sing Jubaraj	261		
Not exceeding R5,000 per annum	35		
OTHER PENSIONS.		296	
Not exceeding R5,000 per annum:			
Bar Senapati's Family	300		
Raja Purandar Sing's Family	192		
„ Jagesvar Sing's Family	12		
Other Pensions	353		
		857	
Other charges:—Marriage and Funeral Allowances		450	
CHARITABLE ALLOWANCES.		1,603	
Not exceeding R5,000 per annum		28	
BENGAL.			1,631
TERRITORIAL AND POLITICAL PENSIONS.			
NIZAMUT FAMILY.			
Exceeding R5,000 per annum:			
Hossain Ali Mirza Syud Ali Kadar, Bahadur, Nawab Nizam of Bengal	23,000		
Her Highness Nawab Raisoon-Nissa Begum	832		
Nawab Azim Ali Khan	5,632		
Nazarat Ali and Ali Mirza	2,000		
Nawab Syud Mahomed Zynalabdeen, Khan Bahadoor	1,592		
Sultan Gaitera Begum	49		
Syud Asad Ali Mirza	1,500		
„ Hosain Ali Mirza	3,700		
„ Mozaffer Ali	1,011		
„ Furhad Mirza	1,000		
„ Daood Mirza	1,000		
„ Wahid Ali Mirza	1,000		
„ Kaikan Mirza	1,000		
„ Nazir Ali Mirza	1,000		
„ Khakan Mirza	1,000		
„ Jaffer Mirza	1,000		
„ Bakar Mirza	1,000		
Iskunder Ali Mirza	104		
Nawab Shomsi Jehim Begum	6,393		
	53,813		
Not exceeding R5,000 per annum	14,415		
		68,228	
OUDH FAMILY.			
Exceeding R5,000 per annum:			
Prince Kumar Kudr Bahadoor	4,800		
„ Asman Jah	1,380		
„ Jam Jah Ali	1,020		
„ Mohamed Jogee	450		
„ Mohamed Jalal	600		
Carried forward	8,250	68,228	70,614

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

	Rx.	Rx.	Rx.
Brought forward	8,250	68,228	70,614
BENGAL—*continued.*			
OUDH FAMILY—continued.			
Exceeding R5,000 per annum:			
Prince Mohamed Bakar	600		
„ Mohamed Askari	600		
„ Mohamed Ibrahim Ali	600		
„ Fajool Moolook Mirza	600		
„ Kam Buksh Bahadoor	600		
„ Mohamed Ali Mirza	600		
„ Sultan Ali Mirza	600		
„ Mohamed Rejah Ali (Furrokh Mirza)	600		
„ Mohamed Asghar	600		
„ Mirza Aboo Torab (Mohamed Khorshed)	600		
„ Mohamed Noke Ashgad Bahadoor (Kamyab)	600		
„ Ali Bahadoor Delwar Jah	600		
„ Ali Bahadoor Darajah	600		
Nawab Mokaderazma Bahadoor Mehal Saheba	720		
	16,770		
Not exceeding R5,000 per annum	15,280		
		32,050	
KHURDA FAMILY.			
Exceeding R5,000 per annum:			
Raja Mokundo Deb		2,560	
CHITPORE FAMILY.			
Exceeding R5,000 per annum:			
Syed Asgar Ali	867		
Syud Ahmed Ali	965		
	1,832		
Not exceeding R5,000 per annum	826		
		2,658	
MAHARAJAH SHITUL ROY'S FAMILY.			
Exceeding R5,000 per annum:			
Kumar Rupnarayan Sing	1,558		
Not exceeding R5,000 per annum	2		
		1,560	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Rajmehal Family	1,567		
Purneah Family	489		
Bissenpore Raj Family	190		
Ungul Pensions	221		
Goomesur Raj Family	209		
Nawab Daood Khan's Family	118		
Family of Raja Kader Bux Khan and Kader Hossein Khan	103		
Nawab Mooneeodwallah's Family	131		
Banki Pensions	79		
Heirs of Shaib Bux Bibee	60		
Porahat Raj Family	28		
Raja Rajbullub's Family	45		
Family of Moulana Mohamed Asiff	10		
Munipur Family	75		
Family of Rajah Runjeet Sing	6		
Miscellaneous	1,359	4,690	
		111,746	
CHARITABLE ALLOWANCES.			
Unno-chutter charges paid in Cuttack and Balasore		715	
			112,461
Carried forward			183,075

E.—Miscellaneous.

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894—*continued.*

		Rx.	Rx.
Brought forward .		...	183,075
NORTH-WESTERN PROVINCES AND OUDH.			
TERRITORIAL AND POLITICAL PENSIONS.			
EX-ROYAL FAMILY OF OUDH.			
Exceeding R5,000 per annum:			
Malka Do-álam Nawab Tájdar Bahu	2,850		
Mirza-Solaiman Qadr	1,500		
„ Ali Qadr *alias* Inayat Ali Khan	960		
„ Ali Qadr, heir of Mirza Khurram Bakht	525		
„ Farrukh Mohammad Taqi	770		
Fakhr-un-nissa Begum	900		
Zeb-un-nissa Begum *alias* Haji Begum	750		
Badshah Bahu Begum	900		
Ummat-uz-Zohra Begum, daughter and heir of the late Nawab Sir Musin-ud-daula, K.C.S.I.	524		
Syed Muhammad Husain Munsarun-ud-dowla, Bahadur . .	600		
	10,279		
Not exceeding R5,000 per annum	20,436		
		30,715	
JALAUN PENSIONERS.			
Exceeding R5,000 per annum:			
Govind Rao, son of late Tai Baiji		720	
EX-ROYAL FAMILY OF DELHI.			
Exceeding R5,000 per annum:			
Mirza Muhammad Said Bakht.	844		
Jahan Sultan Begum	561		
	1,405		
Not exceeding R5,000 per annum	5,685		
		7,090	
MAHARAJAH OF BENARES.			
Exceeding R5,000 per annum:			
Maharaja Prabhu Narain Singh Bahadur		10,000	
PUNJAB STATE PENSIONERS.			
Exceeding R5,000 per annum:			
Prince Shahdeo Singh	1,000		
Rani Dakhani	1,440		
	2,440		
Not exceeding R5,000 per annum	542		
		2,982	
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
Raja Birbhaddar Sing, descendant of late Bulwant Singh, ex-Raja of Benares	1,620		
Sayed Ahmed Shah of Meerut	1,200		
Sayed Husain Shah, Bulandshahr	960		
Ganga Bai, Benares	840		
Raja Narpat Singh, Fatehpur	731		
		5,351	
Not exceeding R5,000 per annum:			
Family of Tafazzul Hosain Khan	1,922		
„ ex-Nawab of Farukabad	915		
„ late ex-Raja of Coorg	530		
„ late Nawab of Jhajjar	678		
„ late Raja of Jhansi	224		
„ late Rahmut-ulla Khan of Bareilly	356		
„ Shah Jalil and Shah Sultan of Bareilly . . .	260		
„ Sultan Mohammad Mirzah-Shafi, Prince of Persia .	268		
„ Nawab-Suja-ud-daula	195		
„ late ex-Nawab of Banda	120		
„ Khair-andesh Khan of Bareilly.	54		
Carried forward .	5,522	56,858	183,075

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894 —*continued.*

		Rx.	Rx.
Brought forward	5,522	56,858	183,075
NORTH-WESTERN PROVINCES AND OUDH —*continued.*			
Not exceeding R5,000 per annum—continued.			
OTHER PENSIONS.			
Family of late Nawab Kasim Ali Khan of Benares	43		
„ Saiyed Baquar Ali Khan	9		
„ late Husain Ali Khan	15		
„ Moulvi-zia-Ulla Khan of Bareilly	270		
Moradabad Minhadars	298		
Commutations of Pensions	822		
Miscellaneous	3,798	10,777	
BAHU BEGUM'S ZAMANAT WASIKA.			
Exceeding R5,000 per annum :			
Baker Ali Khan	513		
Muhammad Ali Khan	514		
	1,027		
Not exceeding R5,000 per annum	8,936		
Allowance to the dependants of Bahu Begum	19,571		
		29,534	
		97,169	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum :			
Khadims of Dargah of Fatehpore Sikri	905		
Ranbir Singh (Family of Raja Lal Singh)	540		
	1,445		
Not exceeding R5,000 per annum			
Punjab State Pensions	255		
Jalaun Pensions	962		
Family Raja Prithi Pal Shah	73		
„ late Raja Himmat Bahadur	77		
„ late ex-Nawab of Banda	52		
„ late Thakur Daya Ram of Hathras	70		
Dependants of late Raja Khet Singh of Jaitpur	8		
Miscellaneous	4,821		
	6,318		
		7,763	
			104,932
PUNJAB.			
TERRITORIAL AND POLITICAL PENSIONS.			
FAMILY OF THE EX-KING OF CABUL (SHAHZAMAN).			
Exceeding R5,000 per annum :			
Mahomed Yar Khan	39		
Not exceeding R5,000 per annum	2,927		
		2,966	
DELHI ROYAL FAMILY.			
Exceeding R5,000 per annum :			
Mirza Suraya Jah	1,051		
Not exceeding R5,000 per annum	1,391		
		2,442	
OTHER PENSIONS.			
Exceeding R5,000 per annum :			
Golam Kasim Khan, Nawab of Tonk	1,800		
Syad Yakub Khan Tara	1,000		
Dharm Kuar	1,000		
Ali Bahadur Khan	1,000		
Raja Jaswant Sing	786		
Mohammad Akram Khan, Nawab of Amb	350		
		5,936	
Not exceeding R5,000 per annum :			
Lahore Royal Family	1,943		
Family of the Nawab Surfraz Khan of Multan	607		
Family of a Jagirdar in Rohtuck	63		
Miscellaneous	8,924		
		11,537	
		22,881	
CHARITABLE ALLOWANCES.			
Exceeding R5,000 per annum :			
Sardorun Kripa Devi	1,000		
Not exceeding R5,000 per annum :			
Delhi Royal Family	1,783		
Family of Nawab of Jhajjar	1,558		
Disbanded soldiers and their families of the late Sikh Government	145		
Family of ex-King of Cabul (Shahzaman)	171		
Miscellaneous	6,046		
		10,703	
			33,584
Carried forward			321,591

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894—*continued.*

		Rx.	Rx.
Brought forward .		...	321,591
MADRAS.			
TERRITORIAL AND POLITICAL PENSIONS.			
CARNATIC STIPENDS.			
Exceeding R5,000 per annum:			
Her Highness Nawab Khair-un-nissa Begum Sahiba .	7,320		
His Highness Prince Muhammad Manawwar Khan Bahadur, present Prince of Arcot .	6,710		
Nawab Ahmad-un-Nissa Begum .	142		
Kurshedun Nissa Begum .	1,196		
Family of Prince Azim Jah, 1st Prince of Arcot .	1,080		
Do. Prince Zahir-ud Dowlah Bahadur, 2nd Prince of Arcot.	1,080		
Do. Prince Intizam-ul-Mulk, 3rd Prince of Arcot .	1,080		
Rahim-un-nissa Begum .	540		
	19,148		
Not exceeding R5,000 per annum .	22,630		
Miscellaneous .	1,946		
		43,724	
TANJORE PENSIONS.			
Exceeding R5,000 per annum:			
Sokkaram Row Hambiray Mohite Sahiba .	1,800		
Anasumba Bahi Sahiba .	960		
Chumamba Bahi Sahiba .	960		
Gauramba Bahi Sahiba .	960		
Jijaziamba Bahi Sahiba .	960		
Ramakumaramba Bahi Sahiba .	960		
Thipamba Bahi Sahiba .	960		
Umamba Bahi Sahiba .	960		
Yasavuntiamba Bahi Sahiba .	800		
Bhavani Bahi Sahiba .	600		
Yuganadha Avaray .	534		
	10,454		
Not exceeding R5,000 per annum .	6,877		
		17,331	
MASULIPATAM PENSIONS.			
Exceeding R5,000 per annum:			
Nizam-ud-Dowla Rustamjah Daud Ali Khan .	1,214		
Not exceeding R5,000 per annum .	1,301		
Miscellaneous .	1		
		2,516	
KURNOOL PENSIONS.			
Exceeding R5,000 per annum:			
Muhamad Daud Khan Bahadur .	840		
Khajah Khan .	600		
	1,440		
Not exceeding R5,000 per annum .	2,498		
		3,938	
OTHER PENSIONS.			
Not exceeding R5,000 per annum:			
Palkonda Pensions .	552		
Maisur Pensions (Two lakhs Fund) .	1,476		
Gumsur Pensions .	889		
Golconda Pensions .	501		
Cuttack Pensions (Raja Pillai Family) .	28		
Commutation of Pensions .	4,316		
Miscellaneous Pensions .	139		
		7,901	
		75,410	
CHARITABLE ALLOWANCES.			
Not exceeding R5,000 per annum .		268	75,678
Carried forward .			397,269

No. 39.—Account of Territorial and Political Pensions for the Year ended 31st March 1894—*continued.*

		Rx	Rx.
Brought forward		...	397,269
BOMBAY.			
TERRITORIAL AND POLITICAL PENSIONS.			
SURAT NAWAB'S FAMILY.			
Exceeding R5,000 per annum:			
Ziaulnissa Begum	4,700		
Mir Zulfikar Ali Khan Wallad Jaffer Ali Khan Saheb	600		
Khan Bahadur Mir Gulam Baba Khan and Mir Muzaffer Hosein Khan (on behalf of the children of the late Rahimut-ul-Nissa Begum)	917		
Investment into Trust Fund for benefit of the descendants of the Nawab of Surat	3,700		
	9,917		
Not exceeding R5,000 per annum	44		
		9,961	
NAJMUDIN KHAN'S FAMILY.			
Exceeding R5,000 per annum:			
Mir Ajmudin Kamrudin		729	
NIZAMUT PENSIONS, BENGAL.			
Exceeding R5,000 per annum:			
Nawab Shamsi Jehan Begum	2,677		
Not exceeding R5,000 per annum	93		
		2,770	
MATAVADDAVLA'S FAMILY UNDER THIRD OUDH LOAN. (*OUDH WASIKA PENSIONS.*)			
Exceeding R5,000 per annum:			
Safia Khanum	2,877		
Nawab Ara Begum	885		
Sardar Ara Begum	885		
	4,647		
Not exceeding R5,000 per annum	1,342		
		5,989	
YEMEN STIPENDIARIES.			
Exceeding R5,000 per annum:			
Sultan Fadilbin Ali Mohsin	4,283		
Not exceeding R5,000 per annum	898		
		5,181	
SATARA PENSIONS			
Exceeding R5,000 per annum:			
Rajaram Bhosle	3,000		
Not exceeding R5,000 per annum	3,421		
		6,421	
ANGRIA FAMILY PENSIONS.			
Exceeding R5,000 per annum:			
Manajirao Angria of Kolaba	900		
Yashwadabai Rani Saheb	19		
	919		
Not exceeding R5,000 per annum	353		
		1,272	
PENSIONS GRANTED ON THE CONQUEST OF SINDH.			
Exceeding R5,000 per annum:			
His Highness Hosein Ali Khan	3,600		
" " Mir Nur Muhamad Khan	2,640		
" " Mir Fateh Khan	2,400		
" " Mir Shah Nawaz Khan	1,800		
" " Mir Abdul Hosein Khan	960		
Widow of His Highness Mir Hosein Ali Khan	960		
Mir Rustom Khan	1,680		
Mir Ali Mudat Khan	1,140		
Mir Gulam Alla Khan	960		
Mir Gulam Muhamed Khan	1,080		
Mir Shah Muhammad Khan	912		
Mir Mahara Khan	1,200		
	19,332		
Not exceeding R5,000 per annum	9,185	28,517	
Carried forward		60,840	397,269

No. 39.—Account of Territorial and Political Pensions, for the Year ended 31st March 1894—*continued.*

		Rx.	Rx.
BOMBAY—*continued.* Brought forward		60,840	397,269
OTHER PENSIONS.			
Exceeding R5,000 per annum:			
His Highness Aga Sultan Mohamad Shah	1,200		
Shambu Sing Amir Sing	719		
Mir Tharo Khan	975		
Mr. Michael DeLima D'Souza	700		
Bapumea Shermea	600		
Nawab Mujaud Dowla	600		
	4,794		
Not exceeding R5,000 per annum:			
Nagpore Family	85		
Patwardhan Family	321		
Peshwa Pensions	439		
Family of the late Nawab of Broach	619		
Heads of Tribes at Aden	609		
Kirparam's Family	340		
Mandvi Raja's Family	280		
Shahagazi Family	222		
Peint Pensions	110		
Thoke Family	262		
Raje Bahadur Family	208		
Tanjore Pensions	128		
Family of the Nawab of Bednur	125		
Sumant Family	154		
Dhamadhare Family	118		
Delhi Pensions	98		
Nipani Estate Pensions	100		
Jadhav Family	81		
Naikra Family	50		
Family of Baramia, late Kazi of Viramgaon	40		
Family of Jesur Khan Jambhal	40		
Mandargir Family	23		
Family of Sher Khan Dinamia	32		
Sawnur Dewan's Family	22		
Nagar Parker Rana Family	33		
Oudh Royal Family	16		
Deshmukh Family	91		
Miscellaneous	4,671		
	9,317	14,111	
		74,951	
CHARITABLE ALLOWANCES.			
House-rent		8	
			74,959
CHARGES IN ENGLAND: TOTAL IN INDIA . Rx.			472,228
		£	
His Highness Maharajah Dulip Singh, and Members of his family		20,915	
Members of the Bengal Nizamut Family		1,035	
£			21,950
EXCHANGE ON CHARGES IN ENGLAND . Rx.			14,265
TOTAL TERRITORIAL AND POLITICAL PENSIONS . Rx.			508,443

No. 40.—ACCOUNT of CIVIL FURLOUGH and ABSENTEE ALLOWANCES, for the Year ended 31st March 1894.

	Rx.
IN INDIA:	
India, General	955
Lower Burma	129
Bengal	28
North-Western Provinces and Oudh	58
Madras	86
Bombay	292
TOTAL IN INDIA . Rx.	1,548
CHARGES IN ENGLAND . £	197,521
EXCHANGE ON CHARGES IN ENGLAND . Rx.	128,362
TOTAL CIVIL FURLOUGH AND ABSENTEE ALLOWANCES . Rx.	327,431

No. 41A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Subscriptions to the Military Fund	8,351	302	...	...	12	153	745	339	4,939	7,650	22,491
Subscriptions to the Military Orphan Fund	3,238	85	...	...	...	1,323	305	196	...	39	5,186
Subscriptions to the Medical Retiring Fund	...	...	...	...	...	...	...	...	1,227	...	1,227
Subscriptions under the Indian Civil Service Family Pension Regulations	397	1,233	336	558	630	1,912	2,198	1,046	1,863	1,728	11,901
Subscriptions to the Bengal Civil Fund	6,574	1,584	734	1,671	1,144	14,027	11,538	6,580	169	309	44,330
Subscriptions to the Madras Civil Fund	302	...	...	...	...	...	...	...	4,993	86	5,381
Subscriptions to the Bombay Civil Fund	618	176	...	180	...	8	82	11	...	6,307	7,382
Family Subscriptions of Native Members of the Indian Civil Service	20	...	...	...	...	91	113	...	...	...	224
Deductions for Pension Fund	...	...	...	...	...	748	...	...	...	...	748
Contributions for Pensions and Gratuities	62,038	2,683	66	577	327	7,804	6,225	4,528	5,006	24,171	113,425
Recoveries on account of capitalized pensions	3,424	...	...	...	...	...	...	...	...	...	3,424
Miscellaneous	286	...	22	—	...	...	90	...	12	23	433
			1,158	2,986							
TOTAL RECEIPTS IN INDIA . Rx.	85,248	6,063	4,144		2,113	26,066	21,296	12,700	18,209	40,313	216,152

RECEIPTS IN ENGLAND	£	97,904
EXCHANGE ON RECEIPTS IN ENGLAND	Rx.	63,625
TOTAL RECEIPTS IN AID OF SUPERANNUATION, &c., ALLOWANCES	Rx.	377,681

No. 41B.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1894.

	India, General.	Central Provinces.	BURMA. Upper.	BURMA. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Superannuation and Retired Allowances of the Revenue and other Public Departments	46,297	25,670	3,260	28,398	8,429	169,942	181,988	87,098	135,049	165,465	851,596
Compassionate Allowances	1,555	663	...	...	35	2,171	2,883	1,838	2,523	3,433	15,101
Gratuities	269	133	450	782	236	1,873	948	1,051	1,547	887	8,176
Pensions for Distinguished and Meritorious Services	...	...	...	...	...	473	...	347	...	...	820
Marine Pensions and Gratuities	20	...	...	...	...	5,724	90	...	61	5,138	11,033
Pensions of the Military Fund	592	...	...	...	115	1,335	2,413	946	2,819	943	9,163
Pensions of the Military Orphan Fund	577	...	...	218	87	4,042	1,063	821	...	189	6,997
Pensions of the Medical Retiring Fund	2	...	...	...	...	...	256	...	893	79	1,230
Covenanted Civil Service Annuities	...	...	...	...	...	...	1,627	...	...	...	1,627
Pensions of the Bengal Civil Fund	2,556	...	...	...	...	195	...	...	...	...	2,751
Pensions of the Madras Civil Fund	...	...	...	...	...	...	...	...	703	...	703
Pensions of the Bombay Civil Fund	...	...	...	...	...	...	...	...	...	481	481
Pensions under the Civil Service Family Pension Regulations	214	...	...	...	...	...	...	...	...	...	214
Refunds	111	...	...	...	...	...	61	407	14	62	655
TOTAL IN INDIA . Rx.	52,193	26,466	3,710	29,398	8,902	185,755	191,329	92,508	143,609	176,677	910,547
			33,108								

CHARGES IN ENGLAND	£	1,784,051
EXCHANGE ON CHARGES IN ENGLAND	Rx.	1,159,393
TOTAL SUPERANNUATION, RETIRED AND COMPASSIONATE ALLOWANCES	Rx.	3,853,991

No. 42A.—ACCOUNT of RECEIPTS under STATIONERY and PRINTING for the Year ended 31st March 1894.

RECEIPTS.	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts from Sale of Stationery, etc.	834	43	488	3,769	150	4,633	818	2,568	4,212	4,120	21,635
Sale of Gazettes and other Publications	5,629	215	...	1,019	78	8,923	5,809	376	4,995	2,891	29,935
Other Press Receipts	6,162	3,508	...	300	347	3,571	1,660	8,697	5,088	3,595	32,928
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING . . . Rx.	12,625	3,766	488	5,088	575	17,127	8,287	11,641	14,295	10,606	84,498
			5,576								

No. 42B.—ACCOUNT of CHARGES for STATIONERY and PRINTING, for the Year ended 31st March 1894.

			Rx.	Rx.
INDIA, GENERAL.				
Purchase of Stationery			77	
Printing at Private Presses			451	
Refunds			328	
Printing Establishment and Charges:				
Government Central Press Establishment:				
Superintending Officers	2,109			
Establishment	46,540			
Official Postage	4,968			
Purchase of Materials and Stock	1,807			
Contingencies	4,374			
Carried forward	59,798			
Brought forward		59,798		
Branch Press, Simla		21,194		
Secretariat Presses:				
Foreign Department	2,303			
Military Department	5,397			
Private Secretariat Department	3,275			
		10,975		
Mysore Residency		325		
Work done at Contract Rates		21,698		
		113,990		
Less—				
Printing work done for Postal Dept.	*23,336*			
Printing work done for Telegraph Dept.	*9,184*			
		32,520		
			81,470	
			82,326	
Deduct—Value of Stationery supplied from Central Stores to the several Governments		*193,238*		
" " " to the Postal Department		*15,057*		
" " " to the Telegraph Department		*1,587*		
			209,882	
				—127,556
CENTRAL PROVINCES.				
Stationery supplied from Central Stores			10,757	
Purchase of Stationery			737	
Printing Establishment and Charges:				
Superintending Officers	545			
Establishment	5,321			
Official Postage	400			
Purchase of Materials and Stock	524			
Carried forward	6,790			
Brought forward		6,790		
Work done at Contract Rates		909		
Contingencies		1,334		
			9,033	20,527
Carried forward . Rx.				*—107,029*

No. 42B.—Account of Charges for Stationery and Printing for the Year ended 31st March 1891—*continued.*

				Rs.	Rs.
Burma.		Brought forward			—107,029
Upper Burma.					
Stationery supplied from Central Stores				1,703	
Purchase of Stationery				598	
Printing at private presses				2	
Refunds				4	2,307
Lower Burma.					
Stationery supplied from Central Stores				20,407	
Purchase of Stationery				627	
Printing Establishment and Charges:		Brought forward	26,119		
Superintending Officer	1,080	Official Postage	1,044		
Establishment	24,026	Contingencies	3,561		
Purchase of Materials and Stock	1,013	Work done at Contract Rates	1		
Carried forward	26,119	Refunds	1		
				30,726	51,760
Assam.					
Stationery supplied from Central Stores				2,554	
Purchase of Stationery				542	
Refunds				1	
Printing Establishment and Charges:		Brought forward	5,261		
Superintending Officer	385	Official Postage	105		
Establishment	4,085	Work done at Contract Rates	66		
Purchase of Materials and Stock	791	Contingencies	446		
Carried forward	5,261			5,878	8,975
Bengal.					
Stationery supplied from Central Stores				61,151	
Stationery Office at the Presidency				16,600	
Purchase of Stationery				205,748	
Refunds				50	
Printing Establishment and Charges:		Brought forward	37,793		
Superintending Officer	1,309	Official Postage	1,441		
Establishment	26,084	Work done at Contract Rates	2,652		
Purchase of Materials and Stock	3,695	Government Publications	2,431		
Contingencies	6,705			44,317	
Carried forward	37,793				327,866
North-Western Provinces and Oudh.					
Stationery supplied from Centra Stores			19,688		
Less—Cost of Stationery supplied to the Postal Department			2		
				19,686	
Purchase of Stationery				6,743	
Refunds				1	
Printing Establishment and Charges:		Brought forward	23,206		
Superintending Officers	2,182	Official Postage	1,582		
Establishment	14,951	Contingencies	2,841		
Purchase of Materials and Stock	5,704	Work done at Contract Rates	5,082		
Lithography	369			32,711	
Carried forward	23,206				59,141
Punjab.					
Stationery supplied from Central Stores				6,935	
Purchase of Stationery				13,613	
Refunds				24	
Printing Establishment and Charges:		Brought forward	19,263		
Superintending Officers	683	Official Postage	645		
Establishment	9,275	Contingencies	1,482		
Purchase of Materials and Stock	25	Work done at Contract Rates	6,356		
Lithography	9,280				
Carried forward	19,263			27,746	48,318
Madras.					
Stationery supplied from Central Stores				40,902	
Stationery Office at the Presidency				2,864	
Purchase of Stationery				25,577	
Refunds				15	
Printing Establishment and Charges:		Brought forward	25,874		
Superintending Officers	1,897	Official Postage	1,051		
Establishment	21,218	Contingencies	3,175		
Purchase of Materials and Stock	2,759	Work done at Contract Rates	5,714		
Carried forward	25,874				
			35,814		
Deduct—Cost of Printing work done for the Postal and Telegraph Departments and Royal Opium Commission			468	35,346	104,704
Bombay.					
Stationery supplied from Central Stores			29,141		
Less—Cost of Stationery supplied to Postal and Telegraph Departments			1		
				29,140	
Stationery Office at the Presidency				2,802	
Purchase of Stationery				39,542	
Refunds				7	
Printing Establishment and Charges:		Brought forward	26,087		
Superintending Officers	2,339	Contingencies	1,886		
Establishment	20,803	Work done at Contract Rates	513		
Purchase of Materials and Stock	3,785	Official Postage	1,277		
Carried forward	26,987			30,663	102,154
		Total in India		Rx.	598,190
Charges in England—				£	
Stores for India: For Bengal				20,405	
For Madras				10,168	
For Bombay				8,515	
				45,088	
Stationery, Printing, and Bookbinding, for the India Office, etc.				6,422	£51,510
Exchange on Charges in England				Rx.	33,475
		Total Charges for Stationery and Printing		Rx.	683,181

BENGAL SECRETARIAT LIBRARY

No. 43.—ACCOUNT showing the GAIN or LOSS by EXCHANGE on REMITTANCE TRANSACTIONS with LONDON in the Year ended 31st March 1894.

	Net Sterling.	Exchange at average rate obtained for Bills, etc. — Credits.	Exchange at average rate obtained for Bills, etc. — Debits.	Exchange at contract and fixed rates. — Credits.	Exchange at contract and fixed rates. — Debits.	Further Credits. — On account of Stores used on Revenue Account.	Net Result. — Gain.	Net Result. — Loss.
	£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
RAILWAY COMPANIES—CAPITAL ACCOUNT.								
GUARANTEED.								
Net Repayments in India:								
Bombay, Baroda and Central India Railway	76,408	...	49,655	6,946	...	42,942	233	...
Great Indian Peninsula Railway	280,556	...	182,324	25,505	...	155,504	...	1,315
Madras Railway	37,227	...	24,192	3,385	...	31,829	11,022	...
	394,191	...	256,171	35,836	...	230,275	11,255	1,315
STATE.								
Net Withdrawals in India:								
Southern Mahratta Railway	2,649	1,721	...	9,191	...	...	10,912	...
Mysore Railway	6,550	4,257	...	...	2,217	...	2,040	[illegible]
Indian Midland Railway	724	470	...	19,271	...	...	19,741	[illegible]
Rohilkund-Kumaon Railway (a)	10,694	6,950	...	...	6,132	...	818	[illegible]
Bengal-Nagpur Railway	52,442	34,080	...	...	3,425	...	30,655	[illegible]
Bengal Central Railway (b)	309	201	...	254	...	...	455	[illegible]
Assam-Bengal Railway	394,777	256,552	...	...	151,059	...	105,493	[illegible]
	468,145	304,231	...	28,716	162,833	...	170,114	[illegible]
	73,954	304,231	256,171	64,552	162,833	230,275	181,369	1,315
REMITTANCE ACCOUNT.								
Net Payments in England:								
Transaction with H. M.'s Imperial Government—								
Postal and Money Order Transactions	114,942	...	74,697	69,624	...	...	...	5,073
Other Transactions	138,253	89,846	...	...	63,051	...	26,795	...
Other Remittance Transactions—								
East Indian Railway Advances	253,118	...	164,192	157,397	...	...	...	7,095
Rajputana-Malwa Railway Advances	73,952	...	48,059	45,363	...	...	...	2,696
South Indian Railway Advances	82,073	...	53,336	53,648	...	...	312	...
Bengal and North-Western Railway Advances	7,203	...	4,681	4,232	...	...	...	449
Family and Miscellaneous Remittances made by means of Rolls	216,491	...	140,690	78,071	...	...	...	62,619
Other Transactions	310,904	...	202,046	179,737	...	...	...	22,309
	920,430	89,846	688,001	588,072	63,051	...	27,107	100,241
TOTAL	846,476	394,077	944,172	652,624	225,884	230,275	208,476	101,556

NET GAIN BY EXCHANGE Rx. 106,920

(a) Although for convenience Rohilkund-Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
(b) Although for convenience classified among the State Railways, this line is the property of the Bengal Central Railway Company.

No. 44A.—ACCOUNT of Miscellaneous Receipts, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Gain by Exchange	6,636	4	...	...	...	...	...	...	...	1,416	8,056
Premium on Bills	9,724	111	3,289	2,403	148	5,666	344	1,142	1,659	7,620	32,106
Unclaimed Deposits	2,052	2,488	518	542	10,314	29,214	2,946	2,815	2,764	2,666	56,319
Treasure Trove	5	125	...	...	...	12	107	73	70	111	503
Unclaimed Bills of Exchange of more than Three Years' standing	40	6	14	10	202	...	108	103	42	51	576
Sale-proceeds of Durbar Presents	521	...	59	267	8	513	...	39	...	1,016	2,423
Sale of Old Stores and Materials	428	48	87	129	100	4,037	476	509	377	487	6,678
Sale of Land and Houses, etc.	2,142	309	...	138	...	2,713	636	23	55	3,004	9,020
Government Audit Fees	3,459	...	...	30	127	7,010	...	...	1,152	1,392	13,170
Contributions	...	1,419	20	...	...	...	10,443	...	8,281	804	20,967
Rents	771	3,672	18,497	14,770	1,694	4,765	15,349	4,163	38,233	1,072	102,986
Rates and Taxes	1	929	...	...	37	...	...	...	...	...	967
Miscellaneous Fees, Fines, and Forfeitures	3,174	367	109	118	154	29,340	58	657	6,233	1,285	41,495
Percentages chargeable on European Stores	17,462	38	...	615	33	3,486	220	197	796	633	23,480
Revenue of Berbera and Bulhar	...	...	...	...	...	...	...	...	...	16,470	16,470
Revenue of Zaila	...	...	...	...	...	...	...	...	...	6,677	6,677
Pearl Fishery Receipts	...	...	...	...	...	...	...	...	41	...	41
Extraordinary Items	...	...	...	...	3,750	83	...	4,055	...	2,039	9,927
Miscellaneous	3,612	1,009	215	2,141	806	35,808	1,861	7,241	15,066	1,846	69,605
			22,808	21,163							
Total Receipts in India . Rx.	50,027	10,525	43,971		17,373	122,647	32,548	21,017	74,769	48,589	421,466

Receipts in England	£	5,203
Exchange on Receipts in England	Rx.	3,381
Total Miscellaneous Receipts	Rx.	430,050

No. 44B.—ACCOUNT of MISCELLANEOUS CHARGES, for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Allowances, Rewards, &c.:											
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations.	16	57	108	94	105	346	241	233	77	148	1,425
Rewards for Proficiency in Oriental Languages, &c.	254	50	474	417	350	934	330	668	811	1,111	5,399
Remittance Charges:											
Charges for Remittance of Treasure	8,623	329	613	590	1,530	2,013	2,608	2,089	3,125	1,285	22,805
Discount on Bills	38	...	...	...	...	...	...	65	...	...	103
Loss by Exchange on Local Transactions	546	...	...	...	...	...	...	...	...	6	552
Loss on Specie Remittances	...	2	...	...	...	...	...	...	...	...	2
Books and Periodicals:											
Subscription to Periodicals, &c.	249	...	...	...	...	...	1,388	...	77	1,440	3,154
Cost of Books and Publications	18	...	...	...	14	60	1,062	15	1,308	447	2,924
Charity:											
Donations for Charitable Purposes	753	190	83	209	281	9,524	3,867	336	5,560	5,755	26,558
Charges on account of European Vagrants	3	8	...	...	...	530	270	148	185	831	1,975
Miscellaneous:											
Rewards for Destruction of Wild Animals	83	1,708	608	1,005	1,758	1,883	793	1,050	2,388	637	11,913
Petty, Provincial, and Local Establishments	1,363	2,672	4,283	5,433	5,795	7,277	4,094	6,012	26,283	1,621	64,833
Special Commissions of Enquiry	22,530	...	...	...	...	...	197	...	31	...	22,758
Distribution of Opium Dues to Native States	50	...	...	...	...	...	...	...	...	...	50
Irrecoverable Temporary Loans, written off	...	33	146	...	1	457	2,967	13	1	...	3,618
Charges for search for Hidden Treasure	...	...	...	...	...	3	...	...	9	3	15
Contributions	...	...	...	693	442	1,859	...	775	679	455	4,903
Rents, Rates, and Taxes	1,847	44	100	1,422	262	6,800	...	...	888	10,310	21,673
Petty Construction and Repairs	230	10	...	...	4	...	...	...	...	...	244
Extraordinary Items	...	...	...	...	500	...	...	...	...	7	507
Charges on account of Pearl Fishery	...	...	...	...	...	...	...	...	586	...	586
Miscellaneous and Unforeseen Charges	293	388	558	140	97	3,114	1,276	1,007	6,606	4,757	18,236
Expenses connected with the visit of H. I. H. the Arch Duke of Austria	8,440	...	...	...	...	...	...	...	...	...	8,440
Miscellaneous Refunds	2,683	199	205	131	128	1,813	375	523	110	354	6,521
			7,178	10,134							
Total Charges in India . Rx.	48,019	5,690	17,312		11,267	36,613	19,468	12,934	48,724	29,167	229,194
Charges in England . £											27,055
Exchange on Charges in England . Rx.											17,582
Total Miscellaneous Charges . Rx.											273,831

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94

Section F.—Famine Relief and Insurance.

Expenditure *Rx.* 1,117,801.

Major Head.	No. of Account	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Famine Relief . .	45	Net Charges	106	...	...	496
Construction of Protective Railways .	46	Capital Expenditure	106	...	...	1,060,954
Construction of Protective Irrigation Works . . .	47A	Capital Expenditure	107	...	...	56,351
	47B	Detailed account of Ordinary Capital Expenditure to 31st March 1894 .	108	1,071,407	...	...
	47C	Summary of Capital Expenditure on Construction of Protective Railways and Irrigation Works to 31st March 1894	108	7,196,611	...	...
				Total .	...	1,117,801

No. 45.—ACCOUNT of FAMINE RELIEF for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma, Upper.	Bengal.	N.-W. P. and Oudh.	Madras.	Bombay.	TOTAL.
DIRECT CHARGES TO REVENUE.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Salaries, Establishments and Office Contingencies	...	...	...	...	...	224	...	224
Charitable Relief	...	...	...	239	...	...	8	247
Relief Works	...	...	...	...	...	38	...	38
Irrecoverable Famine Advances written off	...	...	...	...	...	...	...	...
Special Public Works Charges	...	...	...	...	...	56	...	56
Miscellaneous	...	...	...	26	...	...	...	26
TOTAL	...	...	...	265	...	318	8	591
RECEIPTS.								
Miscellaneous	...	...	...	...	...	95	...	95
NET FAMINE CHARGES IN INDIA	...	...	...	265	...	223	8	496

No. 46.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS for the year ended 31st March 1894.

EXPENDITURE ON PROTECTIVE RAILWAYS.	Outlay during 1893-94.	Outlay to end of 1893-94.
Madras.	*Rx.*	*Rx.*
Capital Outlay	(a) 1,060,954	5,464,197

(a) Outlay on the East Coast; South Indian and Guntakul-Mysore Frontier Railways debitable to this head. Details of Construction expenditure on Lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.

No. 47A.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE IRRIGATION WORKS during, and to end of, the Year 1893-94.

PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.							TOTAL EXPENDITURE TO END OF YEAR.							
	Works.	Establishment.	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal.															
Orissa Coast Canal	...	...	...	...	...	...	...	70,069	16,112	419	...	...	86,600	...	(a)86,600
N.-W. P. and Oudh.															
Betwa Canal	1,533	292	19	216	2,060	...	2,060	304,028	85,854	9,472	1,993	21	401,368	861	400,507
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	2,153	15,106	644	...	...	17,903	...	(b)17,903
	1,533	292	19	216	2,060	...	2,060	301,875	70,748	8,828	1,993	21	383,465	861	382,604
Punjab.															
Swat River Canal	1,630	374	25	58	2,087	...	2,087	271,488	68,542	10,246	779	...	351,055	559	350,496
Less—Capital Outlay charged to Minor Works	...	...	...	...	...	...	...	96,685	28,877	4,933	3,535	...	134,030	162	(b)133,868
	1,630	374	25	58	2,087	...	2,087	174,803	39,665	5,313	—2,756	...	217,025	397	216,6[illegible]
Madras.															
Buckingham Canal	13,291	3,032	46	...	16,369	103	16,266	621,629	148,361	14,486	...	...	784,476	117	784,359
Rushikulya Canal	33,038	6,854	363	...	40,255	192	40,063	268,720	56,132	12,398	...	341	337,591	496	337,095
Surveys	...	...	...	...	...	...	...	610	8,086	336	...	...	9,032	...	9,032
	46,329	9,886	409	...	56,624	295	56,329	890,959	212,579	27,220	...	341	1,131,099	613	1,130,486
Less—Capital Outlay charged to Minor Works.	13,291	3,032	46	...	16,369	103	16,266	556,161	147,294	14,410	...	...	717,865	117	(b)717,7[illegible]
	33,038	6,854	363	...	40,255	192	40,063	334,798	65,285	12,810	...	341	413,234	496	412,7[illegible]
Bombay.															
Gokak Canal, 1st Section	13,460	7	...	...	13,467	...	13,467	91,275	15,794	1,277	...	...	108,346	26	108,320
Mushwad Tank	617	81	3	...	701	...	701	157,883	34,132	6,284	...	...	198,299	147	198,152
Nira Canal	9,480	1,840	93	3	11,416	...	11,416	407,403	99,751	13,119	...	...	520,273	795	519,478
Chankapur Tank	23	5	...	...	28	4	24	3,879	1,799	726	...	...	6,404	17	6,387
Maladevi Tank	...	...	...	...	...	...	...	2,097	1,160	145	...	...	3,402	7	3,395
	23,580	1,933	96	3	25,612	4	25,608	662,537	152,636	21,551	...	...	836,724	992	835,732
Less—Capital Outlay charged to Minor Works	13,460	7	...	...	13,467	...	13,467	151,316	39,896	10,912	...	...	202,124	236	(b)201,888
	10,120	1,926	96	3	12,145	4	(c)12,141	511,221	112,740	10,639	...	...	634,600	756	633,844
TOTAL	46,321	9,446	503	277	56,547	196	56,351	1,392,766	304,550	38,009	—763	362	1,734,924	2,510	1,732,414
						Divisible under—									
						India	56,044								1,723,858
						England	186								5,523
						Exchange	121								3,033

(a) This expenditure is a grant-in-aid sanctioned by the Imperial Government from the Protective Grant, other construction outlay has been incurred from Provincial Revenues.
(b) Details are given overleaf.
(c) Includes £186 on account of expenditure in England and Rx.121 on account of exchange.

F.—Famine Relief and Insurance.

No. 47B.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on IRRIGATION MINOR WORKS to 31st March 1894, on which the EXPENDITURE is now charged to PROTECTIVE.

PROVINCES AND CANALS.	Works.	Establishment	Tools and Plant.	Suspense.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
N.-W. P. and Oudh.							
Betwa Canal	2,153	15,106	644	...	17,903	...	17,903
Punjab.							
Swat River	96,685	28,877	4,933	3,535	134,030	*162*	133,868
Madras.							
Buckingham Canal	556,161	147,294	14,410	...	717,865	*117*	717,748
Bombay.							
Gokak Canal (First Section) and Storage Works .	66,333	10,934	1,319	...	78,586	*26*	78,560
Mushwad Tank	29,467	5,423	2,880	...	37,770	*83*	37,687
Nira Canal	53,450	21,361	6,192	...	81,003	*127*	80,876
Chankapur Tank	1,681	1,240	511	...	3,432	...	3,432
Maladevi Tank	385	938	10	...	1,333	...	1,333
	151,316	39,896	10,912	...	202,124	*236*	201,888
GRAND TOTAL .	806,315	231,173	30,899	3,535	1,071,922	*515*	1,071,407

No. 47C.—SUMMARY of CAPITAL EXPENDITURE on CONSTRUCTION of PROTECTIVE RAILWAYS and IRRIGATION WORKS.

YEARS.	STATE RAILWAYS.			IRRIGATION.				TOTAL.			
	India.	England.	TOTAL.	India.	England.	Exchange.	TOTAL.	India.	England.	Exchange.	TOTAL.
For 1881-82 .	682,403	...	682,403	135,449	...	...	135,449	817,852	...	...	817,852
" 1882-83 .	*—133,129*	...	*—133,129*	263,443	...	...	263,443	130,314	...	...	130,314
" 1883-84 .	649,248	...	649,248	283,191	26	6	283,223	932,439	26	6	932,471
" 1884-85 .	946,457	...	946,457	253,046	...	...	253,046	1,199,503	...	...	1,199,503
" 1885-86 .	589,000	...	589,000	186,807	...	...	186,807	775,807	...	...	775,807
" 1886-87 .	200,000	...	200,000	107,979	...	...	107,979	307,979	...	...	307,979
" 1887-88 .	...	...	...	91,006	...	...	91,006	91,006	...	...	91,006
" 1888-89 .	...	...	...	70,537	...	...	70,537	70,537	...	...	70,537
" 1889-90 .	...	...	...	71,457	...	...	71,457	71,457	...	...	71,457
" 1890-91 .	...	...	...	74,392	...	...	74,392	74,392	...	...	74,392
" 1891-92 .	484,795	...	484,795	75,453	1,728	750	77,931	560,248	1,728	750	562,726
" 1892-93 .	984,469	...	984,469	55,054	3,583	2,156	60,793	1,039,523	3,583	2,156	1,045,262
" 1893-94 .	1,060,954	...	1,060,954	56,044	186	121	56,351	1,116,998	186	121	1,117,305
TOTAL .	5,464,197	...	5,464,197	1,723,858	5,523	3,033	1,732,414	7,188,055	5,523	3,033	7,196,611

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section G.—Construction of Railways (charged against Revenue in addition to that under Famine Insurance).

Expenditure *Rx.* 73,903.

Major Head.	No. of Account.	Detail of Account.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Construction of Railways (charged against Revenue in addition to that under Famine Insurance).	48	Capital Expenditure . . .	110	...	...	73,903
			Total .		...	73,903

No. 48.—ACCOUNT of EXPENDITURE on CONSTRUCTION of RAILWAYS (charged against REVENUE in addition to that under FAMINE INSURANCE) for, and to end of, the Year 1893-94.

PROVINCES AND RAILWAYS.	DURING THE YEAR 1893-94.	TO CLOSE OF PREVIOUS YEAR.	TOTAL TO END OF 1893-94.	REMARKS.
	Rx.	*Rx.*	*Rx.*	
IMPERIAL.				
Madras.				
East Coast	...	201,225	201,225	Details of Construction expenditure on lines are exhibited in Account No. 70, pages 196 and 197, in which this expenditure is incorporated and deducted at foot.
TOTAL IMPERIAL	...	201,225	201,225	
PROVINCIAL.				
Assam.				
Jorhat	2,184	78,899	81,083	
Cherra-Companygunge	70	77,830	77,900	
	2,254	156,729	158,983	
Bengal.				
Kaunia-Dhurla	...	97,251	97,251	
N.-W. Provinces and Oudh.				
Lucknow-Sitapur-Seramau	...	358,346	358,346	
Madras.				
Mayavaram-Mutupet	63,993	163,176	227,169	
Bombay.				
Hyderabad-Umarkot	7,656	163,042	170,698	
TOTAL PROVINCIAL	73,903	938,544	1,012,447	
GRAND TOTAL	73,903	1,139,769	1,213,672	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section H.—Railway Revenue Account.

Revenue *Rx.* 20,296,973. Expenditure *Rx.* 21,832,476.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	Rx.	Rx. (a)
State Railways . .	49A	Gross Earnings and Working Expenses .	114	...	16,879,107	8,263,975
	49A	Interest on Debt	114	...	...	4,972,838
	49A	" " India	114	3,327,159	...	...
	49B	" " England, E. I. Railway .	116	513,945	...	...
	49C	" " " E. B. Railway .	116	56,552	...	...
	49D	" " North-Western (S. P. and D.) Railway . . .	116	271,198	...	...
	49E	" " Oudh and Rohilkand Railway	117	555,854	...	...
	49F	" " South Indian Railway .	117	248,130	...	...
	49 B, C and D	Annuities in purchase of Railways . .	116	...	...	2,797,424
	49B	East Indian	116	1,925,008	...	...
	49C	Eastern Bengal	116	200,188	...	...
	49D	North-Western (Scinde, Punjab and Delhi)	116	672,228	...	...
	50	Interest on Advances to Companies . .	117	...	...	357,935
	51	Interest on Capital deposited by Companies .	117	...	...	1,153,115
Guaranteed Companies	49A	Net Traffic Receipts	114	...	3,383,812	...
	49A	Surplus Profits, Land and Supervision .	114	...	...	605,258
	49A	Interest	114	...	...	3,557,492
	52	Detailed Account of Charges for Surplus Profits, Land and Supervision . . .	118	605,258	...	...
	53	Total amount advanced for Guaranteed Interest	119	...	...	...
Subsidized Companies	54	Repayment of Advances of Interest . .	119	...	34,054	...
	54A	Land and Subsidy	119	...	...	18,208
	54A	Advances of Interest	119	...	...	2,792
Miscellaneous Railway Expenditure . .	55	Miscellaneous Charges and Surveys . .	120	...	...	103,439
				Total .	20,296,973	21,832,476

(a) Includes Rx. 484,857 on account of Surplus Profits and Provident Fund of the East Indian, Rajputana-Malwa, Bengal Central, Lucknow-Bareilly, South Indian, Mysore and Southern Mahratta Railways.

No. 49.—DETAILED ACCOUNT showing the REVENUE EARNINGS and WORKING

PROVINCES AND RAILWAYS.	No. of Items.	Capital Outlay to 31st March 1894.	GROSS EARNINGS. Coaching Traffic.	Goods Traffic.	Miscellaneous and Suspense.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.
GUARANTEED RAILWAYS.						
Great Indian Peninsula	1	27,692,205	916,614	2,997,013	—20,572	3,893,055
Bombay, Baroda and Central India	2	9,659,233	490,075	1,010,603	17,427	1,518,105
Madras	3	12,041,326	394,162	618,169	37,552	1,049,883
TOTAL			1,800,851	4,625,785	34,407	6,461,043
STATE RAILWAYS.						
India, General.						
East Indian	4	(a)34,229,756	1,725,241	3,327,409	*70,256	*5,122,906
Rajputana-Malwa System, including Cawnpore-Achnera, Rewari-Ferozepore and Holkar	5	13,108,457	675,871	1,591,364	40,386	2,307,621
Bhopal	6	213,820	...	...	16,916	16,916
Godhra-Rutlam	7	1,351,298	2,987	4,339	68	7,394
Palanpur-Deesa	8	20,596	666	786	6	1,458
			2,404,765	4,923,898	127,632	7,456,295
Central Provinces.						
Bengal-Nagpur	9	(d)9,795,408	136,294	482,381	62,215	680,890
Wardha Coal	10	498,769	...	...	21,086	21,086
Umaria Colliery	11	99,523	...	...	37,213	37,213
Warora Colliery	12	167,694	...	...	56,147	56,147
			136,294	482,381	176,661	795,336
Burma.						
Burma	13	5,350,702	333,183	273,095	12,732	619,010
Mu-Valley	14	1,794,473	16,095	6,620	5,361	28,076
			349,278	279,715	18,093	647,086
Assam.						
Jorhat	15	81,083	946	6,060	86	7,092
Cherra-Companyganj	16	77,900	291	1,946	61	2,298
			1,237	8,006	147	9,390
Bengal.						
Eastern Bengal	17	(b)10,346,902	442,001	717,490	89,991	1,249,482
Bengal Central†	18	(d)1,010,622	56,593	20,652	865	78,110
Bengal, North-Western and Tirhoot	19	2,498,363	205,640	251,530	66,989	524,159
			704,234	989,672	157,845	1,851,751
North-Western Provinces and Oudh.						
Oudh and Rohilkand	20	(n)10,626,534	395,994	467,870	34,191	898,055
Indian Midland	21	(d)8,729,201	207,031	289,302	—63,957	432,366
Lucknow-Bareilly	22	(h) 851,395	31,345	44,830	(k)486	76,661
			634,360	802,002	—29,280	1,407,082
Punjab.						
North-Western	23	(c)41,319,023	955,001	1,989,575	86,896	3,031,472
Madras.						
South Indian	24	(g)7,296,087	402,830	358,586	20,106	781,522
Bezvada Extension	25	142,654	2,790	7,963	—1,461	9,292
Guntakal-Mysore Frontier	26	585,810	14,204	14,795	184	29,183
East Coast	27	3,829,986	54,261	23,437	—2,643	75,055
Mysore	28	(d)1,429,440	69,779	87,721	2,074	159,574
			543,864	492,502	18,260	1,054,626
Bombay.						
Southern Mahratta	29	(f)9,518,175	213,427	354,694	8,837	576,958
Dhond-Manmad	30	1,118,086	...	...	(e)34,857	34,857
Hyderabad-Umarkot	31	170,698	7,265	6,883	106	14,254
			220,692	361,577	43,800	626,069
TOTAL STATE RAILWAYS			5,949,725	10,329,328	600,054	16,879,107

* Includes £230 on account of rent of premises in England occupied by the East Indian Railway Company, and *Rx.* 150 Exchange thereon.
† Although for convenience classified among State Railways, this line is the property of the Bengal Central Railway Company.

(a) The actual Capital cost of the East Indian Railway is as follows:

		Rx.
By Company before purchase	.	30,650,000
" Government before purchase	.	264,527
" Government after purchase	.	3,315,229
		34,229,756

This excludes the premiums on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(c) The actual cost of the North-Western Railway is as follows:

	Rx.
By Company before purchase on S. P. & D. Ry	11,075,320
" Government before purchase do.	287,047
" Government before and after purchase on the combined undertaking	29,956,656
	41,319,023

This excludes the premiums on commuted value of Capital Stock, or the premium issued in excess for purchase of Annuities.

(d) Rupee figures.
(e) Net Receipts.
(f) Represents rupee figures of the Southern Mahratta and Government outlay on the Bellary-Kistna.

	Rx.
(h) State outlay	512,114
Rupee outlay by Co.	339,281
	851,395

(j) Exclusive of Rx. 484,857 on account of Surplus Profits paid to Companies. (See Note (a) on page 111.)
(k) Includes Rx. 63 on account of an adjustment of the old Bareilly-Pilibhit Railway.

EXPENSES of RAILWAYS in INDIA during the year 1893-94.

Working Expenses.						Net Receipts.	Percentage on Capital Outlay.	No. of Items.
Maintenance of Way and Works.	Locomotive Expenses.	Carriage and Wagon Expenses.	Traffic Expenses.	General Charges and Miscellaneous	Total.			
Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
504,119	806,966	188,817	311,073	207,087	2,018,062	1,874,993	6·77	1
113,254	205,493	59,065	92,333	69,644	539,789	978,316	10·13	2
108,784	200,738	55,717	89,838	64,303	519,380	530,503	4·40	3
726,157	1,213,197	303,599	493,244	341,034	3,077,231	3,383,812		
293,476	423,546	104,762	280,875	253,181	1,355,840	3,767,066	11·00	4
162,841	367,053	98,469	147,658	135,871	911,892	1,395,729	10·65	5
...	...	...	...	11,712	11,712	5,204	2·43	6
571	1,020	299	452	656	2,998	4,396	·32	7
126	219	58	84	81	568	890	4·32	8
457,014	791,838	203,588	429,069	401,501	2,283,010	5,173,285		
103,390	81,408	28,125	47,660	69,122	329,705	351,185	3·58	9
...	...	...	...	12,164	12,164	8,922	1·79	10
...	...	...	...	34,277	34,277	2,936	2·95	11
...	...	...	...	56,683	56,683	—536	—·32	12
103,390	81,408	28,125	47,660	172,246	432,829	362,507		
123,666	105,217	33,821	64,611	38,610	365,925	253,085	4·73	13
17,098	11,718	3,899	7,758	14,869	55,342	—27,266	—1·51	14
140,764	116,935	37,720	72,369	53,479	421,267	225,819		
1,090	1,532	726	1,436	874	5,658	1,434	1·77	15
342	618	229	461	324	1,974	324	·41	16
1,432	2,150	955	1,897	1,198	7,632	1,758		
123,515	119,437	48,209	121,451	129,901	542,513	706,969	6·83	17
10,078	10,384	4,229	10,551	11,988	47,230	30,880	3·05	18
52,874	45,651	12,731	42,384	(m)235,859	389,490	134,669	5·39	19
186,467	175,472	65,169	174,386	377,739	979,233	872,518		
111,906	115,373	40,236	70,833	39,615	377,963	520,092	4·89	20
75,381	98,312	24,511	46,653	40,797	285,654	146,712	1·68	21
...	...	...	...	47,572	47,572	29,089	3·42	22
187,287	213,685	64,747	117,486	127,984	711,189	695,893		
675,181	656,554	160,903	252,553	163,006	1,908,197	1,123,275	2·72	23
119,098	172,032	58,698	67,846	71,125	488,799	292,723	4·01	24
3,079	1,396	368	860	1,738	7,441	1,851	1·30	25
3,925	6,674	1,244	2,878	2,690	17,411	11,772	2·01	26
15,757	24,220	2,752	13,813	3,057	59,599	15,456	·40	27
23,604	36,060	6,650	15,574	16,818	98,706	60,868	4·26	28
165,463	240,382	69,712	100,971	95,428	671,956	382,670		
83,206	130,268	24,136	55,973	58,815	352,398	224,560	2·36	29
...	...	...	...	...	...	34,857	3·12	30
5,178	...	...	...	6,229	11,407	2,847	1·67	31
88,384	130,268	24,136	55,973	65,044	363,805	262,264		
2,005,382	2,408,692	655,055	1,252,364	1,457,625	(n)17,779,118	9,099,989		

(b) The actual Capital cost of the Eastern Bengal Railway is as follows.

	Rx.
By Company before purchase	3,279,138
" Government before purchase	42,448
" Government before and after purchase on the combined undertaking	7,025,316
	10,346,902

This excludes the premium on the commuted value of Capital Stock, or the premium issued in excess in the discharge of Debenture Stock or in purchase of Annuities.

(g) The actual capital cost of the South Indian Railway is as follows.

	Rx.
By Company before purchase	4,703,280
" Government after purchase on combined undertaking	1,064,633
" Government on Villupuram-Guntakal to end of 1889-90	897,124
" Government on Nellore Branch to end of 1889-90 .	631,050
	7,296,087

This excludes premiums on commuted value of Capital Stock and Debentures and Debenture Stock.

(m) Includes Rx.164,870, share of net earnings payable to the Bengal North Western Ry. Co.
(n) Includes Rx.245,809 on account of Lucknow-Rae Bareli-Benares Railway.

H.—Railway Revenue Account.

No. 49A.—ABSTRACT ACCOUNT showing the RECEIPTS and CHARGES of the

PROVINCES AND RAILWAYS.	No. of Items.	CREDITED UNDER REVENUE HEADS. Net Receipts.	Gross Earnings.	Working Expenses.	CHARGED Interest and India.
		Rx.	Rx.	Rx.	Rx.
GUARANTEED RAILWAYS.					
Great Indian Peninsula	1	1,874,993	3,893,054	2,018,061	2,071
Bombay, Baroda and Central India	2	978,316	1,518,105	539,789	424
Madras	3	530,503	1,049,883	519,380	...
		3,383,812	6,461,042	3,077,230	2,495
STATE RAILWAYS.					
India, General.					
East Indian	4	3,767,066	5,122,906	1,355,840	274,400
Rajputana-Malwa System	5	1,395,729	2,307,621	911,892	528,341
Bhopal	6	5,204	16,916	11,712	8,168
Store-keeper for State Railways	7	...	...	...	} 3,409
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	...	
Godhrá-Rutlam	9	4,396	7,394	2,998	45,511
Palanpur-Deesa	10	800	1,458	568	640
		5,173,285	7,456,295	2,283,010	860,469
Central Provinces.					
Bengal-Nagpur	11	351,185	680,890	329,705	(c)19,415
Wardha Coal	12	8,922	21,086	12,164	19,951
Umaria Colliery	13	2,936	37,213	34,277	4,066
Warora Colliery	14	—536	56,147	56,683	6,482
Bilaspur-Etawah	15	...	...	...	300
Nagpur-Chattisgarh Depreciation Account	16	...	...	...	2,063
		362,507	795,336	432,829	52,277
Burma.					
Burma	17	253,085	619,010	365,925	212,754
Mu Valley	18	—27,266	28,076	55,342	66,373
		225,819	647,086	421,267	279,127
Assam.					
Assam-Bengal	19	...	...	...	1,909
Jorhat	20	1,434	7,092	5,658	3,200
Cherra-Companyganj	21	324	2,298	1,974	3,[illegible]4
		1,758	9,390	7,632	8,223
Bengal.					
Eastern Bengal	22	706,969	1,249,482	542,513	313,226
Bengal Central(a)	23	30,880	78,110	47,230	...
Ranaghat-Bhagwangola	24	...	...	...	1,209
Bengal North-Western and Tirhoot	25	134,669	524,159	389,490	99,685
		872,518	1,851,751	979,233	414,120
North-Western Provinces and Oudh.					
Oude and Rohilkund	26	520,092	898,055	377,963	1,056
Indian Midland	27	146,712	432,366	285,654	...
Lucknow-Rae Bareli-Benares	28	...	...	...	8,182
Bareilly-Rampur-Moradabad	29	...	...	...	18,677
Lucknow-Bareilly	30	29,089	76,661	47,572	(b)&(e) 32,879
		695,893	1,407,082	711,189	60,794
Punjab.					
North-Western System	31	1,123,275	3,031,472	1,908,197	1,206,069
North-Western Railway—Gradient Improvements	32	...	...	...	22,575
Peshawar Railway Reserve Materials	33	...	...	...	1,471
Frontier Railways Reserve	34	...	...	...	17,155
Mushkaf Bolan	35	...	...	...	29,277
Mari-Attock	36	...	...	...	13,632
Sind-Peshin, Petroleum Operations	37	...	...	...	537
		1,123,275	3,031,472	1,908,197	1,290,716
Madras.					
South Indian	38	292,723	781,522	488,799	102,212
Bezvada Extension	39	1,851	9,292	7,441	5,696
Mayavaram-Mutupet	40	...	...	...	7,807
Guntakal-Mysore Frontier	41	11,772	29,183	17,411	23,234
East Coast	42	15,456	75,055	59,599	133,684
Vizagapatam-Raipore	43	...	...	...	980
Mysore	44	60,868	159,574	98,706	...
		382,670	1,054,626	671,956	273,613
Bombay.					
Southern Mahratta (Subsidized)	45	224,560	576,958	352,398	(g)66,310
Southern Mahratta	46	...	...	...	2,108
Dhond-Manmad	47	34,857	34,857	...	44,536
Hyderabad-Umarkot	48	2,847	14,254	11,407	6,675
		262,264	626,069	363,805	119,629
TOTAL STATE RAILWAYS		9,099,989	16,879,107	7,779,118	(e)3,358,968

(a) Although for convenience classified among State railways, this line is the property of the Bengal Central Railway Company.

	Rx.
(b) 3S, Interest on Debt	20,485
" Capital deposited by Companies	12,394
	32,879

(c) Interest charges for the Mysore Railway are included in the amount of interest shown against the Southern Mahratta (Subsidized) Railway.

(g) Interest on the Capital outlay of the Bellary-Kistna.

GOVERNMENT in respect of RAILWAYS during the year 1893-94.

UNDER EXPENDITURE HEADS. Annuities. England.	Annuities. Exchange.	Payment to Companies on account of Surplus Profits & Provident Fund.	Charges for Land.	Cost of Controlling Establishment.	Total Charges.	NET LOSS OR GAIN TO GOVERNMENT. Gain.	NET LOSS OR GAIN TO GOVERNMENT. Loss.	No. of Items.
£	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
1,203,816	782,318	305,197	835	14,378	4,326,676	...	433,622	1
417,517	271,330	266,057	3,211	5,151	1,503,479	14,626	...	2
533,387	346,629	...	1,054	9,375	1,409,825	...	359,942	3
2,154,720	1,400,277	571,254	5,100	28,904	7,239,980	...	778,938	
1,478,274	960,679	208,527	...	...	4,277,720	845,186	...	4
...	...	165,890	...	...	1,606,123	701,498	...	5
...	...	...	...	...	19,880	...	2,964	6
...	...	...	...	...	3,409	...	3,409	7, 8
...	...	...	...	...	48,509	...	41,115	9
...	...	...	...	...	1,208	250	...	10
1,478,274	960,679	374,417	...	...	5,956,849	1,409,446	..	
259,624	168,720	...	...	...	777,464	...	96,574	11
...	...	...	...	...	32,115	...	11,029	12
...	...	...	...	...	38,343	...	1,130	13
...	...	...	...	...	63,165	...	7,018	14
...	...	...	...	...	300	...	300	15
...	...	...	...	...	2,063	...	2,063	16
259,624	168,720	...	...	...	913,450	...	118,114	
...	...	...	...	...	578,679	40,331	...	17
...	...	...	...	...	121,715	...	93,639	18
...	...	...	...	...	700,394	...	53,308	
47,089	30,601	...	...	...	79,599	...	79,599	19
...	...	...	...	...	8,858	...	1,766	20
...	...	...	...	...	5,088	...	2,790	21
47,089	30,601	...	...	...	93,545	...	84,155	
155,613	101,127	...	...	...	1,112,479	137,003	...	22
33,750	21,933	7,884	...	...	110,797	...	32,687	23
...	...	...	...	...	1,209	...	1,209	24
...	...	...	...	...	489,175	34,984	...	25
189,363	123,060	7,884	...	...	1,713,660	138,091	...	
336,909	218,945	...	...	...	934,873	...	36,818	26
255,721	166,185	...	...	...	707,560	...	275,194	27
...	...	...	...	...	8,182	...	8,182	28
...	...	...	...	...	18,677	...	18,677	29
...	...	349	...	...	80,800	...	4,139	30
592,630	385,130	349	...	...	1,750,092	...	343,010	
571,820	371,606	...	...	...	4,057,692	...	1,026,220	31
...	...	...	...	...	22,575	...	22,575	32
...	...	...	...	...	1,471	...	1,471	33
...	...	...	...	...	17,155	...	17,155	34
...	...	...	...	...	29,277	...	29,277	35
...	...	...	...	...	13,632	...	13,632	36
...	...	...	...	...	537	...	537	37
571,820	371,606	...	...	...	4,142,339	...	1,110,867	
180,394	117,232	1,955	...	...	890,592	...	109,070	38
...	...	...	...	...	13,137	...	3,845	39
...	...	...	...	...	7,807	...	7,807	40
...	...	...	...	...	40,645	...	11,462	41
...	...	...	...	...	193,283	...	118,228	42
...	...	...	...	...	980	...	980	43
(c) ...	...	24,188	...	...	122,894	36,680	...	44
180,394	117,232	26,143	...	...	1,269,338	...	214,712	
270,399	175,723	76,064	...	...	940,894	...	363,936	45
...	...	...	...	...	2,108	...	2,108	46
...	...	...	...	...	44,536	...	9,679	47
...	...	...	...	...	18,082	...	3,828	48
270,399	175,723	76,064	...	...	1,005,620	...	379,551	
(f) 3,589,593	(f) 2,332,751	484,857	...	...	17,545,287	1,637,537	2,303,717	
							666,180	
					(d) Net loss on Railways	.	1,445,118	

(e) Includes Rx. 10,415 and Rx. 12,394 on account of interest paid in India on Capital deposited by the Bengal-Nagpur and Rohilkund and Kumaun Railway Companies respectively.

(f) Shown in Account No. 3 under Railway Revenue Account—

	England.	Exchange.
	£	Rx.
Interest on Debt	997,463	648,216
Annuities in purchase of Railways . . .	1,695,547	1,101,877
Interest chargeable against Companies on Advances	216,948	140,987
Interest on Capital deposited by Companies . .	679,635	441,671
TOTAL .	3,589,593	2,332,751

	Rx
(d) Net Loss on Guaranteed and State Railways as above .	1,445,118
Add:	
Net Payment on account of Subsidized Railways Accounts Nos. 54 and 54A.	−13,054
Miscellaneous Railway Expenditure, Account No. 55	103,439
TOTAL LOSS ON RAILWAYS AS DERIVED FROM ACCOUNTS NOS. 2 AND 3 . . .	1,535,503

H.—Railway Revenue Account.

No. 49B.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1893-94, of the
EAST INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	64,604	41,984	106,588
Interest on India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	210	...	...	210
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	239,468	155,622	395,090
Interest on India 3 per cent. Stock issued in redemption of portion of Annuity and Debenture Stock	...	7,435	4,832	12,267
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	274,190	...	...	274,190
TOTAL INTEREST ON DEBT	274,400	311,507	202,438	788,345
ANNUITIES IN PURCHASE.				
Annuity terminating in 1953 at the rate of £5-12-6 for every £100 Stock of the Company	...	844,944	549,100	1,394,044
Sinking Funds pursuant to Acts 42 and 43 Vict., c. 206, Section 51		58,448	37,983	96,431
Contribution towards management	...	1,375	894	2,269
Interest in lieu of deferred Annuity		262,000	170,264	432,264
TOTAL ANNUITIES IN PURCHASE	...	1,166,767	758,241	1,925,008
TOTAL	274,400	1,478,274	960,679	2,713,353

No. 49C.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1893-94, of the
EASTERN BENGAL RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	Rx.	£	Rx.	Rx.
Interest on Debenture Stock	...	13,947	9,064	23,011
Interest on India 3½ per cent. Stock issued in redemption of Annuity and Debenture Stock	...	20,309	13,198	33,507
Interest on India 3 per cent. Stock issued in redemption of Debenture Stock	...	21	13	34
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	313,226	...	...	313,226
TOTAL INTEREST ON DEBT	313,226	34,277	22,275	369,778
ANNUITIES IN PURCHASE.				
Annuity terminating in 1957 at the rate of £6-3-4·79 for every £100 Stock of the Company	...	116,849	75,936	192,785
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Section 2 (*a*)	...	4,358	2,832	7,190
Contribution towards management	...	129	84	213
TOTAL ANNUITIES IN PURCHASE	...	121,336	78,852	200,188
TOTAL	313,226	155,613	101,127	569,966

No. 49D.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT and ANNUITY in PURCHASE, during the Year 1893-94, of the
NORTH-WESTERN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT. *North-Western Railway.*	Rx.	£	Rx.	Rx.
Interest on India 3½ per cent. Stock issued in redemption of Scinde, Punjab and Delhi Railway Annuity	...	164,376	106,822	271,198
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,206,069	...	...	1,206,069
TOTAL INTEREST ON DEBT	1,206,069	164,376	106,822	1,477,267
ANNUITIES IN PURCHASE. *Scinde, Punjab and Delhi Railway.*				
Annuity terminating in 1958 at the rate of £5-3-3·141 for every £100 Stock of the Company	...	371,353	241,329	612,682
Sinking Funds pursuant to Acts 44 and 45 Vict., c. 53, Sec. 2, as modified by Sec. 25	...	35,832	23,286	59,118
Contribution towards management	...	259	169	428
TOTAL ANNUITIES IN PURCHASE	...	407,444	264,784	672,228
TOTAL	1,206,069	571,820	371,606	2,149,495

No. 49E.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1893-94, of the OUDH AND ROHILKUND RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock	...	39,569	25,714	65,283
Interest on India 3½ per cent. Stock issued in redemption of Debenture Stock	...	—328	—213	—541
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures . . .	...	295,661	192,140	487,801
Discount Sinking Fund in redemption of Debt incurred in excess of money raised	...	2,007	1,304	3,311
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	1,056	...	...	1,056
TOTAL .	1,056	336,909	218,945	556,910

No. 49F.—DETAILED STATEMENT of CHARGES for INTEREST on DEBT, during the Year 1893-94 of the SOUTH INDIAN RAILWAY.

	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
INTEREST ON DEBT.	*Rx.*	£	*Rx.*	*Rx.*
Interest on Debentures and Debenture Stock . . .	...	38,424	24,970	63,394
Interest on India 3 per cent. Stock issued for purchase of the Railway and in redemption of Debentures . . .	...	111,970	72,766	184,736
Interest at 4 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of last year, *plus* half the Outlay of the year	102,212	...	...	102,212
TOTAL .	102,212	150,394	97,736	350,342

No. 50.—ABSTRACT ACCOUNT of INTEREST chargeable against Companies on ADVANCES debited to IMPERIAL FUNDS, during the Year 1893-94.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	...	88,374	57,431	145,805
Bengal.				
Bengal Central	...	16,250	10,560	26,810
N.-W. P. and Oudh.				
Indian Midland	...	43,713	28,408	72,121
Bombay.				
Southern Mahratta	...	68,611	44,588	113,199
TOTAL .	...	216,948	140,987	357,935

No. 51.—ABSTRACT ACCOUNT of INTEREST on CAPITAL deposited by SUBSIDIZED RAILWAY COMPANIES debited to IMPERIAL FUNDS, during the Year 1893-94.

PROVINCES AND RAILWAY COMPANIES.	INDIA.	ENGLAND.	EXCHANGE.	TOTAL.
IMPERIAL.	*Rx.*	£	*Rx.*	*Rx.*
Central Provinces.				
Bengal-Nagpur	19,415	171,250	111,289	301,954
Assam.				
Assam Bengal	...	47,089	30,601	77,690
Bengal.				
Bengal Central	...	17,500	11,373	28,873
N.-W. P. and Oudh.				
Indian Midland	...	212,008	137,777	349,785
Lucknow-Bareilly	12,394	...	...	12,394
Madras.				
South Indian	...	30,000	19,496	49,496
Bombay.				
Southern Mahratta	...	201,788	131,135	332,923
TOTAL .	31,809	679,635	441,671	1,153,115

H.—Railway Revenue Account.

No. 52.—DETAILED ACCOUNT of CHARGES for SURPLUS PROFITS LAND and SUPERVISION under GUARANTEED RAILWAYS, for the Year ended 31st March 1894.

		India.	Central Provinces.	Assam.	Bengal.	N.-W. Provinces.	Madras.	Bombay.	TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
SURPLUS PROFITS.									
Great Indian Peninsula Railway		305,197	...	...	...	...	...	...	305,197
Bombay, Baroda and Central India Railway		266,057	...	...	...	...	...	...	266,057
TOTAL		571,254	...	...	...	...	...	...	571,254
COMPENSATION FOR LAND.	Rx.								
Madras Railway	1,195								
Deduct—Sale-proceeds of Land relinquished	141	...	...	...	...	...	1,054	...	1,054
Great Indian Peninsula Railway		...	56	...	...	...	...	779	835
Bombay, Baroda and Central India Railway		...	...	...	...	...	...	3,211	3,211
TOTAL		...	56	...	...	...	1,054	3,990	5,100
ESTABLISHMENT.									
Director General of Railways, Secretary to Government and Consulting Engineers for Railways, and their Establishments, Salaries, Travelling Allowances and Contingencies		15,806	6,268	4,664	7,401	8,715	6,207	12,657	61,718
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances and Contingencies		...	4,252	2,401	4,076	3,215	5,307	11,084	30,335
Deduct—Contribution for Government supervision, audit and control for 1893-94, recoverable from Companies:									
East Indian Railway	*10,000*								
Rajputana-Malwa system	*13,584*								
Bengal and North-Western and Tirhoot	*3,024*								
Bengal-Nagpur	*6,900*								
Bengal-Central	*1,000*								
Indian Midland	*5,419*								
Southern-Mahratta and Mysore	*10,717*								
Lucknow-Bareilly	*1,113*								
South Indian	*8,337*								
Assam Bengal	*3,055*	*—63,149*							*—63,149*
TOTAL		*—47,343*	10,520	7,065	11,477	11,930	11,514	23,741	28,904
GRAND TOTAL		523,911	10,576	7,065	11,477	11,930	12,568	27,731	605,258

No. 53.—STATEMENT showing the TOTAL AMOUNT advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY COMPANIES to 31st March 1894, the NET REVENUE of the several COMPANIES to the 31st of December 1893, appropriated towards the REPAYMENT of that AMOUNT and the BALANCE.

N.B.—For the purposes of this account the Net Revenue and the Payments of Guaranteed Interest made in India are brought to account at the contract rates of Exchange.

COMPANIES.	Guaranteed Interest advanced to 31st March 1894.			Aggregate of Net Revenue Balances for the several half-years to 31st December 1893, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	Total.		
	£	£	£	£	£
Bombay, Baroda and Central India Railway	12,117,937	87,985	12,205,922	10,563,393	1,642,529
Great Indian Peninsula Railway	34,662,334	474,038	35,136,372	31,716,696	3,419,676
Madras Railway	16,543,595	2,332	16,545,927	8,353,445	8,192,482
TOTAL £	63,323,866	564,355	63,888,221	50,633,534	13,254,687

No. 54.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (REPAYMENT OF ADVANCES OF INTEREST) credited to IMPERIAL FUNDS during the Year 1893-94.

	Rx.
INDIA—	
Madras— *Imperial*—	
Recovery of NET LOSS on the Mysore Railway (after paying interest) from H. H. the Maharaja of Mysore	34,054
TOTAL RECEIPTS . Rx.	34,054

No. 54A.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY AND ADVANCES of INTEREST) debited to IMPERIAL and PROVINCIAL FUNDS during the Year 1893-94.

IN INDIA.	Imperial.	Provincial.	Total.
Assam.	Rx.	Rx.	Rx.
Subsidy to the Assam Railway and Trading Company	...	10,000	
Share of joint audit charges of the Assam Railway and Trading Company	...	42	
Bengal.	...	10,042	10,042
Compensation for land taken up by—			
Bengal and North-Western	970	...	
Dooars	...	259	
	970	259	
N.-W. Provinces and Oudh.			1,229
Rohilkund-Kumaun Railway Company { Land —67; Subsidy 4,000 }	...	3,933	3,933
Madras.			
Nilgiri— Rx.			
Land 3,004			
Interest 2,792	5,796	...	5,796
TOTAL	6,766	14,234	21,000

No. 55.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE, for the Year ended 31st March 1894.

RAILWAY SURVEYS AND MISCELLANEOUS CHARGES.	Imperial.	Provincial.	TOTAL.
India, General.	Rx.	Rx.	Rx.
Surplus Establishment and Miscellaneous Charges	5,027		
Director-General's Establishment (share of)	15,806		
Port Store-keeper's Establishment	2,184		
Rutlam-Muttra Survey	5,514		
Pachpadra-Umarkot Survey	2,127		
TOTAL	30,658		30,658
Central Provinces.			
Bina-Guna Railway (Land)	31		
Saugor-Katni Survey	2,423		
Raipur-Sonpur Survey	187		
Sambalpur-Khurda Survey	160		
TOTAL	2,801		2,801
Burma.			
Mandalay-Kunlon Survey	13,559		
Mogaung-Irrawaddy Survey	3,037		
Thedaw-Myingyan Survey	632		
Chittagong-Akyab-Minhla Survey	6,861		
TOTAL	24,089		24,089
Bengal.			
Sultanpur-Bogra Survey	...	120	
Mogul Sarai-Howrah Survey	—335		
Cuttack-Midnapore-Calcutta Survey	10,577		
Anarpur-Begum Serai Survey	543		
Monghyr Extension Survey	228		
Singhia-Madaripore-Chandpore Survey	368		
TOTAL	11,381	120	11,501
North-Western Provinces and Oudh.			
Bareilly-Soron Survey	1,165		
Rampur-Ramnagar Survey	504		
Rae Bareli-Benares Survey	1,222		
Ghaziabad-Moradabad Survey	2,491		
TOTAL	5,382		5,382
Punjab.			
Ludhiana-Ferozepore Survey	204		
Wazirabad-Multan Survey	1,591		
Dera Ismail Khan-Murtaza Survey	196		
Delhi-Minchinabad Survey	9,538		
Umballa-Patialla Survey	230		
Kotri-Rohrie Survey	208		
Kashmir Surveys	35		
Frontier Surveys	492		
Abt Material and Engine Suspense Account	13		
Kalka-Simla Survey	8,203		
Kotri-Kurrachee Survey	1,188		
TOTAL	21,898		21,898
Madras.			
Bezvada-Masulapatam Survey	...	12	
West Coast Railway Survey	....	1,054	
Bezwada-Madras Survey	6,037	...	
Kurnool Branch Survey	7	...	
TOTAL	6,044	1,066	7,110
GRAND TOTAL . Rx.	102,253	1,186	103,439

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section J.—Irrigation.

Revenue *Rx.* 2,296,409. Expenditure *Rx.* 2,862,567.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account: Detail.	Major Head Total: Revenue.	Major Head Total: Expenditure.
					Rx.	*Rx.*
Major Works . .	56	Direct receipts	122	...	1,349,685	...
	58	Portion of Land Revenue due to Irrigation. (See also Account No. 13A) . . .	126	...	746,926	...
	57	Working Expenses (Abstract Account) .	123	...	...	788,957
	57A	" " (Detailed Account) .	124	788,957	...	...
	58	Statement of Financial Results . . .	126	...	...	...
	58	Interest on Debt	126	...	...	1,165,558
Minor Works and Navigation . .	59	Gross Receipts	128	...	199,798	...
	59A	Summary of Receipts from Minor Works and Navigation	134	199,798	...	...
	60	Expenditure (Abstract Account) . .	135	...	...	908,052
	60A	Detailed Account of Expenditure against Capital Account from Imperial and Provincial Funds	138	100,800	...	...
	60B	Detailed Account of Expenditure against Revenue Account from Imperial, Provincial and Local Funds	142	173,740	...	...
				TOTAL .	2,296,409	2,862,567

No. 56.—ACCOUNT of DIRECT RECEIPTS from MAJOR IRRIGATION WORKS credited to IMPERIAL and PROVINCIAL FUNDS during the Year 1893-94.

	Direct Receipts during the year.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Imperial.												
N.-W. Provinces and Oudh.												
Betwa Canal	6,875	11	7	22	380	...	...	...	35	10	52	7,392
Punjab.												
Western Jumna Canal	64,816	25,072	510	105	1,479	165	2,193	5,126	197	101	360	100,124
Ditto Sirsa Branch	3,525	1,762	2	...	...	...	...	...	16	12	...	5,317
Bári Doáb Canal	188,834	...	1,972	...	2,762	1,023	8,233	...	145	221	711	203,901
Sirhind Canal	101,325	...	707	...	792	1,362	5,427	989	363	90	749	111,804
Lower Sohag and Para Canal	9,492	...	8	...	...	15	...	...	...	4	92	9,611
Chenab Canal	32,430	3,154	28	...	...	107	...	...	405	14	79	36,217
Sidhnai Canal	26,333	...	7	...	...	87	...	...	31	24	4	26,486
Swat River Canal	24,967	...	34	...	9	17	401	...	72	87	12	25,599
	451,722	(a)29,988	3,268	105	5,042	2,776	16,254	6,115	1,229	553	2,007	519,059
Deduct—Share of Revenue of Sirhind Canal and Sirsa Branch Canal due to Native States	...	...	*26*	...	*232*	*412*	*1,759*	*312*	*141*	*3*	*262*	*3,147*
TOTAL	451,722	(a)29,988	3,242	105	4,810	2,364	14,495	5,803	1,088	550	1,745	515,912
Madras.												
Godávári Delta Project	...	...	...	...	660	1,042	...	10,169	23	1	233	12,128
Kistna Delta Project	...	...	...	136	339	873	...	3,467	228	3	38	5,084
Pennér Anicut Project	...	...	...	...	...	56	...	...	...	...	...	56
Cauvery Delta Project	...	...	...	...	123	98	...	...	7	...	1	229
Sriváikuntham Anicut Project	...	...	...	79	...	49	...	...	27	...	...	155
Sangam Anicut System	...	...	...	...	...	46	...	...	20	...	2	68
Kurnool Canal	10,799	...	...	350	534	32	...	173	63	1	25	11,977
Barur Project	...	...	...	...	...	...	...	...	...	...	3	3
TOTAL	10,799	...	...	565	1,656	2,196	...	13,809	368	5	302	29,700
Bombay.												
Desert Canal	1,757	...	...	...	...	...	...	...	22	...	8	1,787
Begari Canal	2,898	...	...	...	...	2	...	...	...	...	93	2,993
Eastern Nara Works	119	...	...	...	95	181	...	...	4	...	1,691	2,090
Hathmati Canal	853	...	7	...	26	84	...	...	...	...	...	970
Pravara River Works—Lakh Canal	69	...	...	...	2	30	...	...	...	1	...	102
Kadva River Works	1,038	...	...	...	11	20	...	...	3	...	56	1,128
Krishna Canal	3,449	...	...	22	...	111	...	...	8	...	1	3,591
Lower Panjhra River Works	996	...	5	...	12	26	...	...	...	...	7	1,046
Ekruk Tank	1,416	...	171	330	33	400	...	...	...	...	30	2,380
Mutha Canals	14,396	...	214	9,391	15	138	600	...	11	...	363	25,128
Unharwáh Canal	...	...	...	...	...	1	...	...	...	...	...	1
Mhaswad Tank	2,388	...	2	...	3	6	...	...	6	...	83	2,488
Nira Canal	7,609	...	...	...	3	64	...	...	13	...	65	7,754
TOTAL	36,988	...	399	9,743	200	1,063	600	...	67	1	2,397	51,458
Total Imperial	506,384	29,999	3,648	10,435	7,046	5,623	15,095	19,612	1,558	566	4,496	604,462

Provincial.												
Bengal.												
Orissa Project	20,954	...	5	...	124	53	...	14,391	489	...	1,641	37,657
Midnapore Canal	16,563	...	...	...	5	...	...	11,499	71	...	2,356	30,494
Tidal Canal	...	...	...	...	2	11	...	5,821	28	...	58	5,920
Sone Project	84,231	...	73	...	116	165	98	6,003	892	2	1,611	93,191
TOTAL	121,748	...	78	...	247	229	98	37,714	1,480	2	5,666	167,262
N.-W. Provinces and Oudh.												
Ganges Canal	229,691	8,899	146	37	7,613	...	2,865	674	48	375	1,409	251,757
Lower Ganges Canal	157,551	15,778	230	2	4,232	45	1,027	431	171	417	1,520	181,404
Agra Canal	38,779	6,882	100	...	2,151	...	208	598	29	111	184	49,042
Eastern Jumna Canal	91,189	765	42	54	2,202	...	963	1	15	446	81	95,758
TOTAL	517,210	(a)32,324	518	93	16,198	45	5,063	1,704	263	1,349	3,194	577,961
Total Provincial	638,958	(a)32,324	596	93	16,445	274	5,161	39,418	1,743	1,351	8,860	745,223
GRAND TOTAL	1,145,342	62,323	4,244	10,528	23,491	5,897	20,256	59,030	3,301	1,917	13,356	1,349,685

(a) Recoveries by the Civil Department.

No. 57.—ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of MAJOR IRRIGATION WORKS, debited to IMPERIAL and PROVINCIAL FUNDS, during the Year 1893-94.

	IMPERIAL.					PROVINCIAL.			GRAND TOTAL.
	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Bengal.	N.-W. P. and Oudh.	TOTAL.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Working Expenses and Maintenance:									
Extensions and Improvements	358	11,121	6,067	1,334	18,880	4,683	19,011	23,694	42,574
Repairs	3,433	112,919	54,618	26,578	197,548	62,755	90,989	153,744	351,292
Establishment	(a)6,012	121,210	46,595	11,079	184,896	66,848	(c) 130,199	197,047	381,943
Tools and Plant	110	2,871	9,443	843	13,267	10,470	3,684	14,154	27,421
Suspense	...	67	...	...	67	...	...	...	67
Revenue refunds	23	(b) 2,725	141	779	3,668	762	846	1,608	5,276
TOTAL	9,936	250,913	116,864	40,613	418,326	145,518	244,729	390,247	808,573
Deduct—Share of Working Expenses of Sirhind Canal due from Native States, and Outlay from Contributions	...	*19,573*	*43*	...	*19,616*	...	...	...	*19,616*
GRAND TOTAL . Rx.	9,936	231,340	116,821	40,613	398,710	145,518	244,729	390,247	788,957

(a) Includes Rx. 25, Charges in Civil Department for collection of Owners' Rates.
(b) Includes Rx. 1,077 on account of refund of Owners' Rates by Civil Department.
(c) Includes Rx. 2,827 for Charges in Civil Department.

No. 57A.—DETAILED ACCOUNT of Working Expenses and Maintenance of Major Irrigation Works debited to Imperial and Provincial Funds, during, and to end of, the Year 1893-94.

	Expenditure during the Year.							Expenditure to end of Year.							
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations	Establishment.	Tools and Plant	Profit and Loss.	Revenue refunded	Suspense.	Total.
Imperial.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.
N.-W. Provinces and Oudh.															
Lower Ganges Canal	...	...	...	...	...	...	...	29,903	...	7,769	1,126	...	...	...	38,798
Betwa Canal	358	3,433	(b) 6,012	110	23	...	9,036	3,431	15,266	46,931	1,017	...	420	...	77,065
Total	358	3,433	6,012	110	23	...	9,936	33,334	25,266	54,700	2,143	...	420	...	115,863
Punjab.															
Western Jumna Canal	2,451	22,287	24,635	1,733	1,842*	...	52,948	} 50,708	842,894	786,475	15,721	323	9,006	...	1,705,127
Ditto Sirsa Branch	19	6,050	3,165	39	...	...	9,273								
Bári Doab Canal	3,695	23,046	28,538	110	620†	...	56,009	68,553	699,463	750,777	17,894	107	5,799	...	1,542,593
Sirhind Canal	3,466	37,672	35,578	—28	146	67	76,901	73,396	282,756	240,661	4,441	46	648	2,481	604,429
Lower Sohag and Para Canal	43	4,074	4,452	6	10	...	8,585	170	24,867	24,076	28	...	32	...	49,173
Chenab Canal	1,103	13,124	16,144	442	(a) 98	...	30,911	2,330	55,552	40,016	1,296	...	110	...	99,304
Sidhnai Canal	12	3,345	3,640	472	2	...	7,471	3,107	24,615	22,652	977	...	20	...	51,371
Swat River Canal	332	3,321	5,058	97	7	...	8,815	4,075	29,501	37,660	690	...	60	...	71,986
	11,121	112,919	121,210	2,871	2,725	67	250,913	202,339	1,959,648	1,902,317	41,047	476	15,675	2,481	4,123,983
Deduct—Share of Working Expenses of Sirhind Canal and Western Jumna Canal due from Native States	*285*	*11,175*	*8,036*	*6*	*4*	*67*	*(f) 19,573*	*22,566*	*78,411*	*54,843*	*1,325*	*8*	*70*	*2,481*	*159,704*
Total	10,836	101,744	113,174	2,865	2,721	...	231,340	179,773	1,881,237	1,847,474	39,722	468	15,605	...	3,964,279
Madras.															
Godávári Delta System	2,140	21,481	19,265	3,571	33	...	46,490	46,181	734,907	450,321	100,307	...	1,283	...	1,332,999
Kistna Delta System	1,669	22,542	16,744	5,791	4	...	46,750	23,699	457,807	275,618	62,392	...	1,522	...	821,038
Pennér Anicut System	*—414*	1,172	1,025	...	...	...	1,783	7,638	46,208	29,479	1,113	...	1	...	84,439
Cauvery Delta System	1,212	*—3,798*	3,792	*—147*	7	...	1,066	52,647	423,830	180,052	10,672	...	50	...	667,251
Contributions	*26*	*9*	*8*	...	...	...	*43*	—	...	...	...	...	...	...	...
Sriváikuntham Anicut System	220	829	863	*—8*	1	...	1,905	6,603	29,255	18,279	572	...	27	...	54,736
Sangam Anicut System	530	2,062	1,544	*—3*	...	...	4,133	4,295	19,037	10,330	101	...	...	...	33,763
Kurnool Canal (c)	591	9,351	3,070	235	96	...	13,313	23,015	117,047	40,340	5,567	...	498	...	186,467
Barur Tank Project	119	187	110	...	...	...	416	434	1,434	593	...	...	...	...	2,461
Rushikulya Project	...	792	182	4	...	...	978	...	1,581	363	4	...	...	...	1,948
	6,067	54,618	46,595	9,443	141	...	116,864	164,512	1,831,106	1,005,375	180,728	...	3,381	...	3,185,102
Deduct—Outlay from Contributions	*26*	*9*	*8*	...	...	...	*43*	...	...	...	...	...	...	...	...
Total	6,041	54,609	46,587	9,443	141	...	116,821	164,512	1,831,106	1,005,375	180,728	...	3,381	...	3,185,102

Bombay.															
Desert Canal	158	6,835	1,510	22	...	...	8,525	6,873	45,486	16,874	319	...	...	...	69,552
Begari Canal	124	1,877	668	17	...	...	2,686	7,818	133,478	34,621	685	...	1	...	176,603
Eastern Nara Works	164	8,539	842	—2	438	...	9,981	4,693	164,214	67,767	2,094	...	443	...	239,211
Hathmati Canal	...	427	116	1	...	...	544	210	8,772	5,389	32	19	247	...	14,669
Pravara River Works—Lakh Canal	...	170	136	13	...	...	319	63	6,459	4,197	143	...	4	...	10,866
Kádva River Works	...	375	305	12	...	...	692	15	6,005	4,549	149	...	19	...	10,737
Krishna Canal	...	650	357	9	...	...	1,016	66	21,496	15,136	219	...	12	...	36,929
Lower Panjhra River Works	16	146	153	10	...	...	325	86	6,647	3,328	100	2	178	...	10,341
Ekruk Tank	778	510	1,116	10	...	...	2,414	1,299	20,114	13,682	240	...	...	...	35,335
Mutha Canals	...	3,104	2,307	269	341	...	6,021	253	69,491	37,558	944	...	874	...	109,120
Unharwáh Canal	...	556	99	14	...	...	669	...	7,257	2,036	76	...	...	...	9,369
Gokak Canal, First Section	...	...	...	...	...		...	39	1,052	759	37	...	8	...	1,895
Mhaswad Tank	79	756	1,087	8	...	...	1,930	79	6,237	4,451	66	...	...	...	10,833
Nira Canal	15	2,633	2,383	460	...	...	5,491	15	16,027	9,520	649	...	4	...	26,215
TOTAL	1,334	26,578	11,079	843	779	...	40,613	21,509	512,735	219,867	5,753	21	1,790	...	761,675
Total Imperial	18,569	186,364	176,852	13,261	3,664	...	398,710	399,128	4,250,344	3,127,416	228,346	489	21,196	...	8,026,919
Provincial.															
Bengal.															
Orissa Project	2,935	22,636	21,488	3,480	121	...	50,660	4,512	462,820	267,998	32,925	186	533	...	(d)768,974
Midnapore Canal	814	10,318	5,095	3,879	17	...	20,123	5,261	254,021	128,822	47,340	...	186	...	435,630
Tidal Canal	192	3,208	1,632	390	...	...	5,422	667	59,546	22,671	5,072	...	106	...	88,062
Sone Project	742	26,593	38,633	2,721	624	...	69,313	4,171	491,843	445,747	35,466	...	11,227	...	988,454
TOTAL	4,683	62,755	66,848	10,470	762	...	145,518	14,611	1,268,230	865,238	120,803	186	12,052	...	2,281,120
N.-W. Provinces and Oudh.															
Ganges Canal	11,696	38,924	53,808	1,690	418	...	106,446	151,232	1,139,098	1,414,046	50,068	4,948	5,285	...	2,764,677
Lower Ganges Canal	2,903	30,325	45,873	1,008	292	...	80,401	113,541	556,641	695,945	10,013	...	2,942	...	1,379,082
Agra Canal	990	10,697	13,169	617	89	...	25,562	31,044	190,229	190,025	6,619	...	4,895	...	422,812
Eastern Jumna Canal	3,512	11,043	17,349	369	47	...	32,320	38,811	345,756	473,385	5,746	32	2,192	...	865,922
TOTAL	19,011	90,989	(e)130,199	3,684	846	...	244,729	334,628	2,231,724	2,773,401	72,446	4,980	15,314	...	5,432,493
Total Provincial	23,694	153,744	197,047	14,154	1,608	...	390,247	349,239	3,499,954	3,638,639	193,249	5,166	27,366	...	7,713,613
GRAND TOTAL	42,263	340,108	373,899	27,415	5,272	...	788,957	748,367	7,750,298	6,766,055	421,595	5,655	48,562	...	15,740,532

* Includes Rx. 663 on account of refund of Owners' Rate.
† " " 411 " " "
(a) " " 3 " " "

(b) Includes Rx. 25, Charges in Civil Department for collection of Owners' Rate.
(c) This canal was purchased from the late Madras Irrigation and Canal Company.
(f) Consists of the following expenditure:—
Contributional outlay, Sirhind Canal . . . Rx. 18,659
" " Sirsa Canal . . . . " 914
19,573

(d) Excludes Rx. 695, Outlay in England.
(e) Includes Rx. 2,827, Charges in Civil Department.

No. 58.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of MAJOR WORKING EXPENSES, the INTEREST on the DEBT incurred in

PROVINCES AND CANALS.	No. of Items.	Estimated cost of construction, excluding Indirect Charges.	CAPITAL OUTLAY, EXCLUDING INTEREST CHARGES. During 1893-94. (For details, see pages 107 and 203.)	CAPITAL OUTLAY, EXCLUDING INTEREST CHARGES. To end of 1893-94. (For details, see pages 107 and 203.)	REVENUE Direct Receipts (Water-rates, etc. For details, see pages 122 and 123).	REVENUE Irrigation Land Revenue collected in the Civil Department.
Bengal.		Rx.	Rx.	Rx.	Rx.	Rx.
Orissa Project	1	3,139,622	35,682	2,532,666	37,657	...
Midnapore Canal	2	837,309	260	826,131	30,494	...
Tidal Canal	3	254,185	*—828*	226,274	5,920	...
Sone Project	4	2,788,870	16,680	2,595,515	93,191	...
TOTAL	...	7,019,986	51,794	6,180,586	167,262	...
N.-W. Provinces and Oudh.						
Ganges Canal	5	2,923,592	12,675	2,725,611	251,757	71,559
Lower Ganges Canal	6	2,773,951	29,941	3,172,266	181,404	20,959
Agra Canal	7	871,752	3,589	857,676	49,042	...
Eastern Jumna Canal	8	344,191	1,004	328,926	95,758	24,980
Betwa Canal	9	425,141	2,060	400,507	7,392	...
TOTAL	...	7,338,627	49,269	7,484,986	585,353	117,498
Punjab.						
Western Jumna Canal	10	1,419,107 (items 10 and 11)	12,225	1,091,120	100,124	...
Ditto, Sirsa Branch, State Outlay	11		44,163	222,034	5,309	...
Ditto, ditto, Contributional Outlay	12	108,430	18,968	94,515	8	...
Bári Doáb Canal	13	1,680,732	51,090	1,658,805	203,901	19,263
Sirhind Canal, State Outlay	14	2,268,788	20,355	2,282,905	108,665	...
Ditto, Contributional Outlay	15	1,386,699	7,563	1,384,048	3,139	...
Lower Sohag and Para Canal	16	72,811	*—20*	67,261	9,611	121
Chenab Canal	17	2,568,418	229,468	1,287,475	36,217	2,282
Sidhnai Canal	18	96,238	1,418	94,962	26,486	233
Jhelum Canal	19	1,202,407	54	968	...	...
Swat River Canal	20	356,944	2,087	350,496	25,599	...
	21	11,160,574	387,371	8,534,589	519,059	21,899
Deduct—Contribution Outlay on Sirhind Canal and Sirsa Branch, Western Jumna Canal	22	*1,495,129*	*26,531*	*1,478,563*	*3,147*	...
TOTAL	...	9,665,445	360,840	7,056,026	515,912	21,899
Madras.						
Godávári Delta System	23	1,120,092	254	1,091,356	12,128	217,899
Kistna Delta System	24	1,391,978	38,184	1,042,608	5,084	186,038
Pennér Anicut System	25	165,711	323	163,617	56	15,498
Cauvery Delta System	26	167,187	*—184*	165,421	229	82,679
Sriváikuntham Anicut System	27	137,131	537	135,640	155	9,790
Sangam Anicut System	28	313,000	5,188	306,696	68	16,583
Kurnool Canal	29	2,169,213	2,648	2,169,169	11,977	475
Barur Tank Project	30	40,712	46	39,698	3	860
Periyár Project	31	542,500	131,411	639,625	...	...
Rushikulya Canal	32	394,000	40,063	337,095	...	1,669
TOTAL	...	6,441,524	218,470	6,090,925	29,700	531,491
Bombay.						
Desert Canal	33	123,479	20	122,358	1,787	2,997
Bégari Canal	34	162,561	...	162,561	2,993	31,592
Eastern Nara Works	35	609,029	37,533	577,170	2,090	45,541
Hathmati Canal	36	49,470	...	49,092	970	...
Pravara River Works—Lakh Canal	37	37,519	*—30*	35,194	102	15
Kadvá River Works	38	75,006	194	69,377	1,128	59
Krishna Canal	39	82,907	523	81,830	3,591	52
Lower Panjhra River Works	40	44,449	135	43,853	1,046	679
Ekruk Tank	41	122,824	...	122,812	2,380	...
Mutha Canals	42	621,421	12,030	624,243	25,128	4
Unharwáh Canal	43	58,045	13,264	48,424	1	5,439
Gokak Canal—First Section	44	40,594	...	40,095	...	...
Mhuswad Tank	45	202,433	701	198,152	2,488	15
Nira Canal	46	573,465	11,416	519,478	7,754	...
Chankapur Tank	47	70,154	24	6,387	...	...
Maladevi Tank	48	91,498	...	3,395	...	...
TOTAL	...	2,964,854	75,810	2,704,421	51,458	86,393
Stores unappropriated	49	...	...	94	...	...
GRAND TOTAL	...	...	756,183	29,517,038	1,349,685	757,281

IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the respect of those WORKS, and the FINANCIAL RESULTS.

DURING 1893-94.		Working Expenses, 1893-94. (for details, *see* pages 124 and 125).	Excluding Interest.				Simple Interest at 4 per cent. on past Capital Outlay, plus half the Outlay of the Year.	Including Interest.				No. of items.
Less collection charges in the Civil Department.	Total Revenue.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per cent. Of Excess Revenue.	Rate per cent. Of Excess Expenditure.	
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*			*Rx.*	*Rx.*	*Rx.*			
...	37,657	50,660	...	13,003	...	·51	100,593	...	113,596	...	4·49	1
...	30,494	20,123	10,371	...	1·25	...	33,040	...	22,669	...	2·74	2
...	5,920	5,422	498	...	·22	...	9,068	...	8,570	...	3·79	3
...	93,191	69,313	23,878	...	·92	...	103,487	...	79,609	...	3·07	4
...	167,262	145,518	21,744	...	·35	...	246,188	...	224,444	...	3·63	...
...	323,316	106,446	216,870	...	7·95	...	108,771	108,099	...	3·97	...	5
...	202,363	80,401	121,962	...	3·84	...	126,292	...	4,330	...	·14	6
...	49,042	25,562	23,480	...	2·74	...	34,235	...	10,755	...	1·25	7
...	120,738	32,320	88,418	...	26·88	...	13,137	75,281	...	22·89	...	8
...	7,392	9,936	...	2,544	...	·63	15,979	...	18,523	...	4·62	9
...	702,851	254,665	448,186	...	5·99	...	298,414	149,772	...	2·00	...	...
...	100,124	52,948	47,176	...	4·32	...	43,400	3,776	...	·35	...	10
...	5,309	8,359	...	3,050	...	1·37	7,998	...	11,048	...	4·97	11
...	8	914	...	906	...	·97	3,401	...	4,307	...	4·56	12
...	223,164	56,009	167,155	...	10·08	...	65,330	101,825	...	6·14	...	13
...	108,665	58,242	50,423	...	2·21	...	90,909	...	40,486	...	1·77	14
...	3,139	18,659	...	15,520	...	1·12	55,211	...	70,731	...	5·11	15
...	9,732	8,585	1,147	...	1·70	...	2,691	...	1,544	...	2·29	16
...	38,499	30,911	7,588	...	·59	...	46,910	...	39,322	...	3·05	17
...	26,719	7,471	19,248	...	20·27	...	3,770	15,478	...	16·30	...	18
...	...	...	...	...	...	...	38	...	38	...	3·92	19
...	25,599	8,815	16,784	...	4·73	...	13,978	2,806	...	·80	...	20
...	540,958	250,913	290,045	...	3·40	...	333,636	...	43,591	...	·51	21
...	*3,147*	*19,573*	...	*16,426*	...	1·11	*58,612*	...	*75,038*	...	5·08	22
...	537,811	231,340	306,471	...	4·34	...	275,024	31,447	...	·44	...	...
...	230,027	46,490	183,537	...	16·82	...	43,649	139,888	...	12·82	...	23
...	191,122	46,750	144,372	...	13·85	...	40,940	103,432	...	9·92	...	24
...	15,554	1,783	13,771	...	8·41	...	6,538	7,233	...	4·42	...	25
...	82,908	1,023	81,885	...	49·51	...	6,621	75,264	...	45·50	...	26
...	9,945	1,905	8,040	...	5·93	...	5,415	2,625	...	1·93	...	27
...	16,651	4,133	12,518	...	4·08	...	12,164	354	...	·11	...	28
...	12,452	13,343	...	891	...	·04	86,714	...	87,605	...	4·04	29
...	863	416	447	...	1·12	...	1,587	...	1,140	...	2·87	30
...	...	...	...	...	...	...	22,957	...	22,957	...	3·59	31
...	1,669	978	691	...	·20	...	12,682	...	11,991	...	3·56	32
...	561,191	116,821	444,370	...	7·29	...	239,267	205,103	...	3·37	...	...
290	4,494	8,525	...	4,031	...	3·29	4,894	...	8,925	...	7·29	33
3,152	31,433	2,686	28,747	...	17·69	...	6,502	22,245	...	13·69	...	34
4,644	42,987	9,981	33,006	...	5·72	...	22,336	10,670	...	1·85	...	35
42	928	544	384	...	·78	...	1,964	...	1,580	...	3·22	36
5	112	319	...	207	...	·59	1,409	...	1,616	...	4·59	37
55	1,132	692	440	...	·63	...	2,771	...	2,331	...	3·36	38
194	3,449	1,016	2,433	...	2·97	...	3,263	...	830	...	1·01	39
149	1,576	325	1,251	...	2·85	...	1,751	...	500	...	1·14	40
71	2,309	2,414	...	105	...	·08	4,912	...	5,017	...	4·08	41
717	24,415	6,021	18,394	...	2·94	...	24,729	...	6,335	...	1·01	42
531	4,909	669	4,240	...	8·76	...	1,672	2,568	...	5·30	...	43
...	...	...	...	...	...	...	1,604	...	1,604	...	4·00	44
124	2,379	1,930	449	...	·23	...	7,912	...	7,463	...	3·77	45
381	7,373	5,491	1,882	...	·36	...	20,551	...	18,669	...	3 59	46
...	...	...	...	...	...	...	255	...	255	...	4·00	47
...	...	...	...	...	...	...	136	...	136	...	4·00	48
10,355	127,496	40,613	86,883	...	3·21	...	106,661	...	19,778	...	·73	...
...	...	...	...	...	...	...	4	...	4	...	4·00	49
10,355	2,096,611	788,957	1,307,654	...	4·43	...	1,165,558	142,096	...	·48	...	...

No. 59.—ACCOUNT of GROSS RECEIPTS from MINOR WORKS and NAVIGATION credited to IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1893-94.

Irrigation and Navigation.	DIRECT RECEIPTS DURING THE YEAR.											
Imperial.	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.												
Tank in Todghur Sub-Collectorate	185	...	...	...	...	...	...	...	2	32	8	227
" Ajmere "	328	...	...	...	...	13	...	...	1	12	97	451
" Beawar "	570	...	...	...	...	1	...	...	1	7	60	639
TOTAL	1,083	...	...	...	...	14	...	...	4	51	165	1,317
Baluchistan.												
Shebo Canal	1,535	...	...	...	...	...	...	...	...	...	6	1,541
Khusdil Khan Reservoir	3,349	...	...	...	...	...	...	...	...	...	1	3,350
TOTAL	4,884	...	...	...	...	...	...	...	...	...	7	4,891
Upper Burma.												
Mu Canal	...	...	...	...	...	...	...	...	21	...	2	23
Punjab.												
Upper Sutlej Inundation Canals	3,668	...	3	...	735	216	...	...	22	13	2,208	6,865
Multan Canals	3,436	...	...	...	...	1	...	...	15	99	*—110*	3,441
Indus Inundation Canal	19,152	...	2	...	307	*—15,890*	...	...	2	5	(a) 6,794	10,372
Shahpur Canal	4,995	...	...	...	88	15	...	5	...	7	2	5,112
TOTAL	31,251	...	5	...	1,130	*—15,658*	...	5	39	124	8,894	25,790
Bombay. Sind.												
Sukkur Canal	120	...	...	...	9	38	...	...	17	...	76	260
Ghar Canal	315	...	...	...	13	409	...	...	28	...	518	1,283
Mehrabwah Canal	...	...	...	...	...	2	...	...	...	...	...	2
Alibhur Cutchery Canal	72	...	...	...	...	10	...	...	...	...	...	82
Great Marak Canal	306	...	...	...	...	31	...	...	...	...	8	345
Surfrazwah Canal	210	...	...	...	...	48	...	...	...	...	7	265
Fuleli Canal	2,797	...	...	...	1	223	...	...	...	...	305	3,326
	3,820	...	...	...	23	761	...	...	45	...	914	5,563

Deccan and Gujarat.												
Khari Cut	733	...	...	...	4	27	...	...	...	...	25	789
Hartala Tank	25	...	...	...	54	...	...	...	...	...	42	121
Mhaswa Tank	34	...	...	...	45	25	...	...	...	...	38	142
Jamda Canal	642	...	...	...	352	39	...	...	3	...	...	1,036
Pravara River Works—Ojhar Canal	265	...	...	...	1	25	...	...	...	...	19	310
Bhatodi Tank	486	...	...	...	5	2	...	...	...	...	31	524
Matoba Tank	1,035	...	...	...	...	...	...	...	...	...	...	1,035
Kasurdi Tank	33	...	...	...	...	3	...	...	...	...	16	52
Shirsuphal Tank	341	...	...	...	...	9	...	...	...	...	...	350
Bhadalwadi Tank	412	...	...	...	...	4	...	...	...	...	1	417
Koregaon Tank	101	...	...	...	...	1	...	...	...	...	...	102
Ashti Tank	395	...	1	...	25	3	...	...	...	...	6	430
Rewari Canal	521	...	...	...	...	13	...	...	2	...	...	536
Upper Man River Works	662	...	...	...	...	10	...	...	2	...	...	674
Yerla River Irrigation Works	584	...	...	...	...	65	...	...	11	...	...	660
Chickli Canal	203	...	...	...	...	2	...	...	...	...	8	213
Maini Tank	697	...	...	...	...	8	...	...	2	...	...	707
Muchkundi Tank	5	...	...	...	21	16	...	...	...	...	...	42
Dambal Tank	75	...	...	...	2	29	...	...	...	...	...	106
Medleri Tank	35	...	...	...	...	...	...	...	...	...	...	35
Madag Tank	185	...	...	...	...	27	...	...	...	...	...	212
Asundi Tank	35	...	...	...	...	6	...	...	...	...	...	41
Parsal Tank	134	...	...	...	...	...	...	...	...	...	1	135
Maninkep Tank	...	...	...	...	...	1	...	...	...	...	...	1
	7,638	...	1	...	509	315	...	...	20	...	187	8,670
TOTAL	11,458	...	1	...	532	1,076	...	...	65	...	1,101	14,233
Carried forward	48,676	...	6	...	1,662	—14,568	...	5	129	175	10,169	46,254

(a) Inclusive of Rs. 6,734, Silt clearance rate.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1893-94—*continued.*

Irrigation and Navigation—*continued.*	DIRECT RECEIPTS DURING THE YEAR.											
	Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	TOTAL.
Imperial—continued.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward	48,676	...	6	...	1,662	—14,568	...	5	129	175	10,169	46,254
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:												
Bombay.												
Sind.												
Shikarpur Canals	541	...	...	...	...	94	...	...	44	...	214	893
Hyderabad Canals	1,571	...	...	...	27	408	...	...	...	1	301	2,308
Fuleli Canals	41	...	...	...	...	7	...	...	...	...	36	84
Karachi Canals	316	...	...	...	9	176	...	...	...	...	511	1,012
Western Nara	685	...	...	...	16	849	...	...	...	...	1,353	2,903
Deccan and Guzarat.												
Irrigation Works, Kaira Collectorate	1	...	...	...	148	...	...	...	...	...	...	149
" " Nasik Collectorate	97	...	...	...	...	...	...	...	...	...	46	143
" " Bijapur District	7	...	...	...	...	3	...	...	...	...	...	10
" " Surat Collectorate	...	...	...	...	...	32	...	...	...	...	1	33
" " Poona District	68	...	...	...	...	...	...	...	...	...	...	68
" " Dharwar District	64	...	...	...	...	99	...	...	...	...	1	164
TOTAL	3,391	...	...	...	200	1,668	...	...	44	1	2,463	7,767
Punjab.												
Muzuffergurh Canal	...	...	...	...	...	...	...	...	...	27	1	28
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Baluchistan												
Zara Karez	...	...	...	...	8	...	...	...	...	...	...	8
Total Imperial	52,067	...	6	...	1,870	—12,900	...	5	173	203	12,633	54,057

Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
N.-W. Provinces and Oudh.												
Dún Canals	4,070	297	149	...	108	...	2,263	...	...	5	21	6,913
Rohilkund Canals	7,292	777	11	...	311	...	132	...	...	24	27	8,574
Bijnor Canals	1,024	146	...	...	122	...	...	...	...	...	1	1,293
Bundelkhund Irrigation Works { Jhansi Lakes	276	...	3	...	14	...	...	...	...	...	56	349
Bundelkhund Irrigation Works { Hamirpur Lakes	261	...	11	...	17	...	...	...	...	...	29	318
TOTAL	12,923	(a) 1,220	174	...	572	...	2,395	...	...	29	134	17,447
Bengal.												
Calcutta and Eastern Canals	...	...	...	...	2	56	...	40,770	273	...	981	42,082
Orissa Coast Canal	...	...	...	...	...	5	...	9,523	79	...	164	9,771
Sarun Project	676	...	...	...	2	3	...	...	...	...	1	682
TOTAL	676	...	...	...	4	64	...	50,293	352	...	1,146	52,535
Madras.												
Chembrambakam Tank	...	...	...	...	...	1	...	...	...	...	...	1
Madras Water-supply and Irrigation Extension Project	...	...	...	1,221	...	4	...	...	...	...	...	1,225
Buckingham Canal	...	...	...	...	...	452	...	10,353	23	...	6	10,834
Vedaraniem Canal	...	...	...	...	...	...	—	117	...	...	...	117
Palar Anicut System	...	...	...	...	24	192	...	...	...	...	5	221
Poiney do.	...	...	...	...	...	79	...	...	...	...	...	79
Pelandorai do.	...	...	...	...	1	28	...	...	...	...	...	29
Cheyar do.	...	...	...	...	...	13	...	...	...	...	...	13
Shatiatope do.	...	...	...	...	10	6	...	...	...	...	7	23
Mehmathur do.	...	...	...	...	...	1	...	...	...	...	...	1
Tirukoilúr do.	...	...	...	—	50	3	...	...	...	...	2	55
Lower Coleroon do.	...	...	...	...	39	52	...	...	...	...	19	110
Muradur do.	...	...	...	...	...	22	...	...	...	...	...	22
Thadapalli Channel	...	...	...	...	...	5	...	...	...	...	...	5
Calingarayen Channel	...	...	...	...	...	52	...	...	...	...	...	52
Vriddhachalam Anicut System	...	...	...	...	1	4	...	...	...	...	...	5
TOTAL	...	...	...	1,221	125	914	...	10,470	23	...	39	12,792
Carried forward	13,599	(a) 1,220	174	1,221	701	978	2,395	60,763	375	29	1,319	82,774
	52,067	...	6	...	1,870	—12,900	...	5	173	203	12,633	54,057

(a) Recoveries accounted for by the Civil Department.

No. 59.—Account of Gross Receipts from Minor Works and Navigation credited to Imperial, Provincial, and Incorporated Local Funds, during the Year 1893-94—*continued.*

Irrigation and Navigation—*continued.*	Direct Receipts during the Year. Water-rates.	Owners' rates on irrigated lands.	Sale of water.	Water-supply of Towns.	Plantations.	Other canal produce.	Water-power.	Navigation.	Rent of buildings.	Fines.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	52,067	...	6	...	1,870	—12,900	...	5	173	203	12,633	54,057
	13,599	1,220	174	1,221	701	978	2,395	60,763	375	29	1,319	82,774
Provincial—*continued.*												
Works for which Capital and Revenue Accounts are kept—*continued.*												
Bombay.												
Gokak Canal, 1st Section, and Storage Works	1,077	...	...	...	7	4	1,968	...	1	...	8	3,065
Works for which only Revenue Accounts are kept:												
Bengal.												
Nuddea Rivers	...	...	...	...	...	...	...	17,116	2	...	7	17,125
Works for which Capital and Revenue Accounts are not kept:												
Bengal. Eden Canal	3,594	...	...	...	...	6	...	...	...	...	56	3,656
Bengal. Madhuban Canal	...	...	...	...	...	4	...	...	...	...	9	13
Lower Burma—Pegu and Sittang Canal	...	...	...	...	...	...	...	6,695	...	...	...	6,695
Punjab	...	...	...	...	...	...	...	...	...	...	(a)6,336	6,336
Madras	...	...	...	...	38	669	...	73	30	...	38	848
Total	3,594	...	...	...	38	679	...	6,768	30	...	6,439	17,548
Total Provincial	18,270	1,220	174	1,221	746	1,661	4,363	84,647	408	29	7,773	120,512

Incorporated Local.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Burma	...	...	...	...	...	...	...	...	...	...	(a)3,183	3,183
Bengal	...	...	...	...	...	...	...	...	...	...	(a)1,419	1,419
Punjab	...	...	...	...	...	...	...	...	...	...	(a)1,371	1,371
Total Incorporated Local	...	...	...	...	...	...	...	...	...	...	5,973	5,973
Total Irrigation and Navigation	70,337	1,220	180	1,221	2,616	*—11,239*	4,363	84,652	581	232	26,379	180,542
AGRICULTURAL.												
Imperial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bombay.												
Sind	...	...	...	...	...	54	...	...	...	...	32	86
Deccan and Gujarat	...	...	...	...	...	21	...	...	...	...	76	97
Total Imperial	...	...	...	...	...	75	...	...	...	...	108	183
Provincial.												
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:												
Lower Burma.												
Irrawaddy Embankments	...	...	...	...	27	...	...	...	122	...	...	149
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE NOT KEPT:												
Bengal	...	...	...	...	...	524	...	..	178	...	(b) 13,243	13,945
Madras	...	...	...	...	2,786	1,204	...	...	...	...	(c)989	4,979
Total Provincial	...	...	...	...	2,813	1,728	...	...	300	...	14,232	19,073
Total Agricultural	...	...	...	...	2,813	1,803	...	...	300	...	14,340	19,256
GRAND TOTAL	70,337	1,220	180	1,221	5,429	*—9,436*	4,363	84,652	881	232	40,719	199,798

(a) Recoveries accounted for by the Civil Department.
(b) Includes Rx. 12,807, recoveries by the Civil Department.
(c) Includes Rx. 590 do. do.

J.—Irrigation.

No. 59A.—Summary of Receipts from Minor Works and Navigation.

Provinces.	Imperial.					Provincial.					Local.	Total.
	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are kept.	Works for which only Revenue Accounts are kept.	Works for which Capital and Revenue Accounts are not kept.	Agricultural.	Total.	Works for which Capital and Revenue Accounts are not kept.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General . .	6,208	...	8	...	6,216	...	...	...	...	...	...	6,216
Burma . . .	23	...	...	...	23	...	...	6,695	149	6,844	3,183	10,050
Bengal . . .	...	...	...	...	...	52,535	17,125	3,669	13,945	87,274	1,419	88,693
N.-W. P. and Oudh .	...	...	...	...	...	17,447	...	...	...	17,447	...	17,447
Punjab . . .	25,790	28	...	...	25,818	...	...	6,336	...	6,336	1,371	33,525
Madras . . .	...	...	...	...	...	12,792	...	848	4,979	18,619	...	18,619
Bombay . . .	14,233	7,767	...	183	22,183	3,065	...	...	...	3,065	...	25,248
Total .	46,254	7,795	8	183	54,240	85,839	17,125	17,548	19,073	139,585	5,973	199,798

No. 60.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR WORKS and NAVIGATION from IMPERIAL, PROVINCIAL, and INCORPORATED LOCAL FUNDS, during the Year 1893-94.

IRRIGATION AND NAVIGATION.	Imperial: India: Rajputana.	Imperial: India: Baluchistan.	Imperial: Upper Burma.	Imperial: Punjab.	Imperial: Bombay.	Imperial: TOTAL.	Provincial: Lower Burma.	Provincial: Bengal.	Provincial: N.-W.P. and Oudh.	Provincial: Punjab.	Provincial: Madras.	Provincial: Bombay.	Provincial: TOTAL.	Local: Lower Burma.	Local: Upper Burma.	Local: Punjab.	Local: Madras.	Local: TOTAL.	GRAND TOTAL.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Capital Outlay:																			
Works—*see* page 138	7,260	725	...	3,161	16,357	27,503	...	6,109	3,413	...	34,233	13,460	57,215	...	...	...	...	...	84,718
Establishment	2,243	167	...	686	3,614	6,710	...	1,403	659	...	7,815	7	9,884	...	...	...	...	...	16,594
Tools and Plant	38	5	...	2	21	66	...	1,095	...	...	181	...	1,276	...	...	...	...	...	1,342
Suspense	—*120*	—*52*	...	—*106*	3	—*275*	...	—*1,103*	—*247*	...	...	...	—*1,350*	...	...	...	...	...	—*1,625*
	9,421	845	...	3,743	19,995	34,004	...	7,504	3,825	...	42,229	13,467	67,025	...	...	...	...	...	101,029
Less Receipts on Capital Account	...	...	...	...	...	...	...	*120*	*6*	...	*103*	...	*229*	...	...	...	...	...	*229*
NET TOTAL	9,421	845	...	3,743	19,995	34,004	...	7,384	3,819	...	42,126	13,467	66,796	...	...	...	...	...	100,800
Revenue Outlay:																			
Works—*see* page 142	190	...	...	3,668	3,409	7,267	...	5	702	...	—*4,302*	...	—*3,595*	...	...	...	...	...	3,672
Repairs	2,749	1,732	...	21,149	18,529	44,159	...	22,729	4,821	...	21,448	244	49,242	...	...	...	...	...	93,401
Establishment	989	429	...	20,859	10,026	32,303	...	12,452	(*a*)8,873	...	5,166	159	26,650	...	...	...	...	...	58,953
Tools and Plant	—*204*	11	...	386	295	488	...	2,217	25	...	419	28	2,689	...	...	...	...	...	3,177
Revenue refunds	...	...	...	33	11	44	...	196	10	...	5	...	211	...	...	...	...	...	255
Suspense	...	...	...	—*16*	...	—*16*	...	...	...	...	...	...	...	...	...	...	...	...	—*16*
TOTAL	3,724	2,172	...	46,079	32,270	84,245	...	37,599	14,431	...	22,736	431	75,197	...	...	...	...	...	159,442
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT:																			
Works	...	...	1,314	321	26,014	27,649	...	...	...	...	...	...	...	...	...	...	...	...	27,649
Repairs	...	...	...	1,515	51,301	52,816	...	7,737	...	...	...	...	7,737	...	...	...	...	...	60,553
Establishment	...	...	420	5,514	27,787	33,721	...	5,873	...	...	...	...	5,873	...	...	...	...	...	39,594
Tools and Plant	...	...	4	67	547	618	...	186	...	...	...	...	186	...	...	...	...	...	804
Revenue refunds	...	...	...	1	1	2	...	...	...	...	...	...	...	...	...	...	...	...	2
Suspense	...	...	...	—*2*	...	—*2*	...	48	...	...	...	...	48	...	...	...	...	...	46
TOTAL	...	...	1,738	7,416	105,650	114,804	...	13,844	...	...	...	...	13,844	...	...	...	...	...	128,648
Carried forward	13,145	3,017	1,738	57,238	157,915	233,053	...	58,827	18,250	...	64,862	13,898	155,837	...	...	...	...	...	388,890

(*a*) Includes Rx. 81, Outlay by Civil Officers for collection of Owner's Rates.

No. 60.—ABSTRACT ACCOUNT of Expenditure on Minor Works and Navigation from Imperial, Provincial, and Incorporated Local Funds, during the Year 1893-94—*continued.*

	Imperial: India: Raj-pûtana.	Imperial: India: Baluchistan.	Imperial: Upper Burma.	Imperial: Punjab.	Imperial: Bombay.	Imperial: Total.	Provincial: Lower Burma.	Provincial: Bengal.	Provincial: N.-W. P. and Oudh.	Provincial: Punjab.	Provincial: Madras.	Provincial: Bombay.	Provincial: Total.	Local: Lower Burma.	Local: Upper Burma.	Local: Bengal.	Local: Punjab.	Local: Madras.	Local: Total.	Grand Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
IRRIGATION AND NAVIGATION—*continued.*																				
Brought forward	13,145	3,017	1,738	57,238	157,915	233,053	...	58,827	18,250	...	64,862	13,898	155,837	...	...	...	...	...	...	388,890
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
New Works	39	...	5,951	...	...	5,990	11,216	52	...	4,675	50,297	...	66,240	327	...	...	...	682	1,009	73,239
Repairs	...	...	8,484	...	...	8,484	3,157	4,156	...	(a)500	70,879	...	78,692	265	(a)3,193	...	(a)500	98	4,056	91,232
Establishment	12	...	4,613	...	...	4,625	3,837	1,591	...	(b) 7,246	51,559	...	64,233	136	...	...	(a)114	...	250	69,108
Tools and Plant	3	...	808	...	...	811	3,232	73	...	8	1,759	...	5,072	9	...	...	...	...	9	5,892
Revenue refunds	...	...	...	...	...	...	...	65	...	(a)35	...	...	100	...	...	...	...	...	...	100
Suspense	...	...	—348	...	...	—348	616	...	...	—6	...	...	610	...	...	...	...	...	...	262
Miscellaneous	...	...	...	...	...	...	...	...	...	...	(d)33,524	...	33,524	...	...	...	...	...	...	33,524
TOTAL	54	...	19,508	...	...	19,562	22,058	5,937	...	12,458	208,018	...	248,471	737	3,193	...	(a)614	780	5,324	273,357
TOTAL IRRIGATION AND NAVIGATION	13,199	3,017	21,246	57,238	157,915	252,615	22,058	64,764	18,250	12,458	272,880	13,898	404,308	737	3,193	...	614	780	5,324	662,247
AGRICULTURAL.																				
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:																				
Revenue Outlay: (*See* page 144.)																				
Works	...	...	...	...	...	...	6,130	...	...	...	...	...	6,130	...	...	...	...	...	...	6,130
Repairs	...	...	...	...	...	...	5,546	...	...	...	...	...	5,546	...	...	...	...	...	...	5,546
Establishment	...	...	...	...	...	...	2,578	...	...	...	...	...	2,578	...	...	...	...	...	...	2,578
Tools and Plant	...	...	...	...	...	...	16	...	...	...	...	...	16	...	...	...	...	...	...	16
Revenue refunds	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Suspense	..	...	...	...	...	...	28	...	...	...	...	...	28	...	...	...	...	...	...	28
TOTAL	...	...	...	...	...	...	14,298	...	...	...	...	...	14,298	...	...	...	...	...	...	14,298

WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT:																				
Works	...	...	17,441	755	6,287	24,483	14,700	4,846	4,384	...	10,148	...	34,078	71	...	...	...	...	71	58,632
Repairs	...	...	3,637	152	28,402	32,191	5,234	49,331	1,343	...	23,130	...	79,038	45	...	...	...	...	45	111,274
Establishment	...	...	6,715	48	9,919	16,682	4,474	(c)23,671	1,232	...	7,554	...	36,931	26	...	1,026(a)	...	...	1,052	54,665
Tools and Plant	...	...	69	1	1,020	1,090	38	4,127	81	...	463	...	4,709	2	...	...	...	...	2	5,801
Revenue refunds	...	...	...	...	...	...	...	...	...	...	12	...	12	...	...	...	...	...	...	12
Suspense	...	...	...	...	—442	—442	...	1,565	...	...	...	...	1,565	...	...	...	...	...	...	1,123
TOTAL	..	...	27,862	956	45,186	74,004	24,446	83,540	7,040	..	41,307	...	156,333	144	...	1,026	...	...	1,170	231,507
TOTAL AGRICULTURAL	...	...	27,862	956	45,186	74,004	38,744	83,540	7,040	...	41,307	...	170,631	144	...	1,026	...	...	1,170	245,805
GRAND TOTAL	13,199	3,017	49,108	58,194	203,101	326,619	60,802	148,304	25,290	12,458	314,187	13,898	574,939	881	3,193	1,026	614	780	6,494	908,052
DEDUCT—Debits to the Indian Books by Credits to "Expenditure in England" for value of English Stores received, and other items charged off in England . £	..	...	...	...	*962*	*962*	...	...	...	...	...	...	...	...	..	...	...	...	...	*962*
DEDUCT—Exchange Rx.	...	...	...	...	*625*	*625*	...	...	...	...	...	...	...	...	...	...	...	...	...	*625*
NET OUTLAY IN INDIA Rx.	13,199	3,017	49,108	58,194	201,514	325,032	60,802	148,304	25,290	12,458	314,187	13,898	574,939	881	3,193	1,026	614	780	6,494	906,465
	16,216													4,074						

IN ENGLAND . £	962
EXCHANGE ON CHARGES IN ENGLAND . *Rx.*	625
GRAND TOTAL, AS ABOVE . *Rx.*	908,052

(a) Outlay by Civil Officers.

(b) Includes Rx. 6,903, Collection charges in the Civil Department.

(c) Includes Rx. 197, Collection charges in the Civil Department.

(d) Outlay by Civil Officers.

SUMMARY of EXPENDITURE on MINOR WORKS and NAVIGATION.

	India, General.	Burma. Upper.	Burma. Lower.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	England.	Exchange.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*	*Rx.*
Imperial	16,216	49,108	...	...	...	58,194	...	201,514	325,032	962	625	326,619
Provincial	.	..	60,802	148,304	25,290	12,458	314,187	13,898	574,939	...	..	574,939
Local	..	3,193	881	1,026	...	614	780	...	6,494	...	...	6,494
	16,216	52,301	61,683	149,330	25,290	71,260	314,967	215,412	906,465	962	625	908,052
		113,984										

J.—Irrigation.

No. 60 A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1893-94.

IRRIGATION AND NAVIGATION.	Expenditure during the year.							Total Expenditure to end of year.								
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Receipts on Capital Account.*	*Deduct.* *Stores and Advance paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Exchange.	Total.	*Less Receipts on Capital Account.*	Net Total.
Imperial.																
Works for which Capital and Revenue Accounts are kept:	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana.																
Tanks in Ajmere Sub-Collectorate	7,260	2,243	38	...	...	*120*	9,421	122,842	21,925	1,700	355	265	17	147,104	*98*	147,006
" " Beawar " "	...	...	...	...	...	...	...	48,479	10,837	1,330	...	...	...	60,646	*40*	60,606
" " Todghur " "	...	...	...	...	...	...	...	17,812	2,680	325	...	...	...	20,817	...	20,817
Total	7,260	2,243	38	...	...	*120*	9,421	189,133	35,442	3,355	355	265	17	228,567	*138*	228,429
Baluchistan.																
Khush Dil Khan Reservoir	49	11	...	...	...	...	60	77,496	8,504	2,549	...	...	...	88,549	...	88,549
Nari Canal	...	...	...	...	...	...	...	2,171	499	33	...	...	...	2,703	...	2,703
Shebo Canal	676	156	5	...	...	*52*	785	54,880	8,158	2,295	1	...	...	65,334	*37*	65,297
Mackka Tanks and Zara Karez	...	...	...	...	...	...	...	1,060	106	69	...	...	...	1,235	...	1,235
Total	725	167	5	...	...	*52*	845	135,607	17,267	4,946	1	...	...	157,821	*37*	157,784
Punjab.																
Upper Sutlej Inundation Canals	1,022	197	1	...	...	...	1,220	50,560	7,486	1,326	...	...	...	59,372	*8*	59,364
Lower Sutlej Inundation Canals	...	...	...	...	...	...	...	9,610	1,084	62	...	...	...	10,756	...	10,756
Indus Inundation Canals	...	...	...	...	...	...	...	66,365	8,720	67	...	...	...	75,152	*6,362*	68,790
Shahpur and Sahiwal Canals	2,139	489	1	...	...	*106*	2,523	13,339	2,159	5	...	303	...	15,806	...	15,806
Madhopur Workshops	...	...	...	...	...	...	...	25,590	...	41,330	...	...	...	66,920	*24,505*	42,415
Lower Bári Doáb Special Survey	...	...	...	...	...	...	...	2,802	40,866	444	...	...	...	44,112	*23*	44,089
Derajat Canals Special Survey	...	...	...	...	...	...	...	929	29,676	174	...	...	...	30,779	*24*	30,755
Total	3,161	686	2	...	...	*106*	3,743	169,195	89,991	43,408	...	303	...	302,897	*30,922*	271,975
Bombay.																
Deccan and Gujarat.																
Lower Panjhra River Works	113	22	...	...	...	...	135	2,357	602	...	...	...	...	2,959	...	2,959
Kadva River Works	161	33	...	...	...	...	194	8,607	1,974	*—225*	...	...	...	10,356	...	10,356
Pravara River Works—Ojhar Canal	*—4*	*—1*	...	...	...	...	*—5*	23,002	7,517	453	...	...	...	30,972	*14*	30,958
" " " Lakh "	*—25*	*—5*	...	...	...	...	*—30*	365	162	17	...	...	...	544	...	544
Mutha Canals	9,779	2,251	...	...	...	...	12,030	30,837	12,608	972	...	...	...	44,417	*15*	44,402
Khari Cut	241	42	...	3	...	...	286	13,563	3,229	213	...	...	...	17,005	*18*	16,987
Jamda Canal	113	22	10	...	...	...	145	78,514	19,158	1,283	...	...	...	98,955	*2*	98,953
Bhatodi Tank	...	...	...	...	...	...	...	27,384	7,018	935	...	...	...	35,337	*69*	35,268
Matoba Tank	...	...	...	...	...	...	...	14,922	3,599	294	...	...	...	18,815	*1*	18,814
Shirsuphal Tank	760	190	...	...	...	...	950	16,824	3,819	286	...	...	...	20,929	...	20,929
Bhadalwadi Tank	...	...	...	...	...	...	...	15,700	5,349	261	...	...	...	21,310	...	21,310
Koregaon Tank	...	...	...	...	...	...	...	3,004	766	23	...	...	...	3,793	...	3,793
Ashti Tank	6	...	...	...	...	...	6	60,529	14,418	812	...	...	...	75,759	*539*	75,220

Rewari Canal	1	...	...	...	...	...	1	4,682	969	2	...	...	...	5,653	...	5,653
Upper Mán River Works (a)	...	...	...	...	...	...	...	30,742	9,346	678	...	...	...	40,766	24	40,742
Yerla River Irrigation Works (b)	1,265	253	3	...	...	...	1,521	52,172	10,879	760	...	...	..	63,811	237	63,574
Maini Tank	...	...	...	...	...	...	...	26,653	9,836	331	...	...	...	36,820	54	36,766
Muchkundi Tank	...	...	...	...	...	...	...	11,184	2,637	228	...	...	...	14,049	27	14,022
Madag Tank	...	...	...	...	...	...	...	12,660	3,184	282	...	...	...	16,126	1	16,125
Asundi Tank	...	...	...	...	...	...	...	4,881	1,088	106	...	...	...	6,075	...	6,075
Parsul Tank	411	114	—43	...	...	...	482	16,039	4,237	885	...	...	...	21,101	7	21,154
Gokak Canal, Second Section	...	...	...	...	...	...	...	9,204	7,002	1,425	...	...	...	17,631	...	17,631
Ditto, Storage Works	...	...	...	...	...	...	...	4,935	1,062	783	...	...	...	6,780	...	6,780
Mavinkop Tank	...	...	...	...	...	...	...	2,167	576	32	...	...	...	2,775	14	2,761
Dambal Tank	...	...	...	...	...	...	...	4,926	1,077	88	...	...	...	6,091	6	6,085
Medleri Tank	...	...	...	...	...	...	...	6,188	1,532	115	...	...	...	7,835	...	7,835
Gaddikeri Tank	...	...	...	...	...	...	...	702	176	14	...	...	...	892	...	892
Chankapur Reservoir	...	...	...	...	...	...	...	1,681	1,240	511	...	...	...	3,432	...	3,432
Hartala Tank	...	...	...	...	...	...	...	3,343	1,194	258	...	...	...	4,795	...	4,795
Mhuswa Tank	—154	—38	...	...	...	...	—192	10,126	2,639	114	...	...	...	12,879	1	12,878
Kasurdi Tank	...	...	...	...	...	...	...	3,143	850	88	...	...	...	4,081	...	4,081
Chickli Canal	...	...	...	...	...	...	...	3,999	1,361	21	...	...	...	5,381	...	5,381
Nilgund Tank	...	...	...	...	...	...	...	693	171	13	...	...	...	877	...	877
	12,667	2,883	—30	3	...	...	15,523	505,728	141,275	12,058	...	...	...	659,061	1,029	658,032
Deduct—Outlay from Contributions (c)	65	...	...	...	...	..	65	2,226	1,065	...	...	...	...	(c)3,291	...	3,291
	12,602	2,883	—30	3	...	...	15,458	503,502	140,210	12,058	...	...	...	655,770	1,029	654,741
Sindh.																
Alibhur Kachari Canal	...	...	...	...	...	...	...	1,963	355	2	...	...	...	2,320	...	2,320
Fuleli Canal	3,755	731	51	...	...	...	4,537	102,234	20,778	184	...	...	...	123,196	2	123,194
Great Marak Canal	...	...	...	...	...	...	...	15,952	3,272	144	...	...	...	19,368	8	19,360
Surfrazwah Canal, including Nasirwah	...	...	...	...	...	...	...	10,343	1,510	3	...	...	...	11,856	...	11,856
Mehrabwhá	...	...	...	...	...	...	...	5,280	1,320	2	...	...	...	6,602	...	6,602
Ghar Canal	...	...	...	...	...	...	...	33,824	7,555	175	...	...	...	41,554	...	41,554
Sukkur and Shadadpur Canal	...	...	...	...	...	...	...	111,011	20,547	1,333	...	...	...	132,891	16	132,875
	3,755	731	51	...	...	...	4,537	280,607	55,337	1,843	...	...	...	337,787	26	337,761
Deduct—Outlay from Contributions (d)	...	...	...	...	...	...	...	2,660	259	...	...	...	...	(d)2,919	...	2,919
	3,755	731	51	...	...	...	4,537	277,947	55,078	1,843	...	...	...	334,868	26	334,842
TOTAL	16,357	3,614	21	3	...	...	19,995	781,449	195,288	13,901	...	...	...	990,638	1,055	989,583
Total Imperial	27,503	6,710	66	3	...	278	34,004	1,275,384	337,988	65,610	356	568	17	1,679,923	32,152	1,647,771
Carried forward	27,503	6,710	66	3	...	278	34,004	1,275,384	337,988	65,610	356	568	17	1,679,923	32,152	1,647,771

(a) Includes Gundowli Canal and Pingli Tank.
(b) Includes Yerla Canal and Nehr Tank.

(c)	Rs.
Khari Cut	2,516
Gokak Canal	775
	3,291

(d)	Rs.
Fuleli Canal	1,006
Sukkur Canal	1,913
	2,919

60A.—DETAILED ACCOUNT of EXPENDITURE against the CAPITAL ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL PROVINCIAL FUNDS, during, and to end of, the Year 1893-94—*concluded.*

IRRIGATION AND NAVIGATION—*continued.*	Expenditure during the year.							Total Expenditure to end of year.								
					Deduct—											
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	*Receipts on Capital Account.*	*Stores and Advances paid for in previous years and charged to Works in current year in excess of payments on the same account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances	Exchange	Total.	*Less Receipts on Capital Account.*	Net Total.
WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT—*continued.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	27,503	6,710	66	3	...	*278*	34,004	1,275,384	337,988	65,610	356	568	17	1,679,923	*32,152*	1,647,771
Provincial.																
Bengal.																
Calcutta and Eastern Canals	65	15	...	...	...	*122*	—*42*	(a)457,056	39,482	36,846	85	1,482	...	534,951	*5,446*	529,505
Sarun Project	...	...	...	...	...	...	...	47,995	16,417	2,595	...	...	...	67,007	*50*	66,957
Orissa Coast Canal	4,139	950	304	...	..	*981*	4,412	261,400	57,892	20,190	...	2,804	...	342,286	*329*	341,957
Damoodur Project	...	...	...	...	*120*	...	—*120*	9,063	9,486	710	...	...	...	19,259	*4,745*	14,514
Tirhoot Project	...	...	...	...	...	...	...	9,073	43,402	684	...	...	...	53,159	*16*	53,143
Orissa Project	2,730	628	...	...	...	...	3,358	2,730	628	...	...	...	...	3,358	...	3,358
Sone Project	276	63	5	...	...	...	344	276	63	5	...	...	...	344	...	344
Hooghly Project	...	...	...	...	...	...	...	12,209	1,493	638	...	...	...	14,340	*97*	14,243
Remodelling Hidgellee Tidal Canal	—*1,161*	—*267*	600	...	...	...	—*828*	31,438	8,347	6,941	...	...	...	46,726	*1*	46,725
Midnapore Canal	60	14	186	...	...	...	260	390	127	1,631	...	...	...	2,148	...	2,148
TOTAL	6,109	1,403	1,095	...	*120*	*1,103*	7,384	831,630	177,337	70,240	85	4,286	...	1,083,578	*10,684*	1,072,894
N.-W. Provinces and Oudh.																
Dún Canals	2,458	558	...	...	...	...	3,016	59,755	5,144	415	...	...	...	65,314	*105*	65,209
Rohilkund Canals	202	49	...	...	*6*	*270*	—*25*	115,663	36,999	3,393	...	918	...	156,973	*842*	156,131
Bijnor Canals	734	52	...	...	...	...	786	10,763	744	...	...	...	...	11,507	..	11,507
Bundelkhund Irrigation Works	...	...	...	...	...	...	...	7,319	169	...	...	...	...	7,488	*52*	7,436
" " Survey	19	...	...	...	...	...	19	1,183	13,937	70	...	...	...	15,190	*73*	15,117
Sardah Canals	...	...	...	...	...	...	...	4,590	169	...	...	...	...	4,759	...	4,759
Lower Ganges Canal (Drainage Works)	...	...	...	24	...	...	24	1,781	3,425	...	...	...	...	5,206	...	5,206
Agra Canal	...	...	...	...	...	*1*	—*1*	...	...	...	...	...	...	...	...	...
TOTAL	3,413	659	...	24	*6*	*271*	3,819	201,054	60,587	3,878	...	918	...	266,437	*1,072*	265,365

Madras.																
Patha Cuddapah Tank Project	2,188	497	...	...	...	...	2,685	4,205	952	...	...	...	...	5,157	...	5,157
Poiney Anicut System	474	109	..	...	...	...	583	18,311	4,212	...	...	...	...	22,523	...	22,523
Chembrambakam Tank Project	...	...	...	...	...	...	...	49,180	12,454	820	...	...	...	62,454	12	62,442
Palar Anicut System	2,674	615	...	...	...	...	3,289	149,146	39,288	2,987	...	...	...	191,421	...	191,421
Chilka Lake Canal	..	...	...	...	...	...	...	2,445	562	17	...	...	...	3,024	...	3,024
Buckingham Cana	13,291	3,032	46	...	*103*	...	16,266	556,161	147,294	14,410	...	...	...	717,865	*117*	717,748
Madras Water-supply and I. E. Project	...	...	...	...	...	...	...	129,780	21,255	665	...	...	...	151,700	*117*	151,583
Ganjam-Gopalpur Canal	...	...	...	...	...	...	...	10,267	3,780	274	...	...	...	14,321	*11*	14,310
Pelandorai Anicut System	13	...	...	...	...	...	13	33,234	7,400	444	...	...	...	41,078	*80*	40,998
Tirukoilur do.	542	125	...	...	...	...	667	19,970	4,593	...	...	...	...	24,563	...	24,563
Arkenkota Channel	90	20	...	...	...	...	110	8,157	1,875	...	...	...	...	10,032	...	10,032
Shatiatope Anicut System	1,085	250	...	...	...	...	1,335	9,159	2,107	...	...	...	...	11,266	...	11,266
Sagiler Project	1,150	247	88	...	...	...	1,485	4,659	1,054	88	...	...	...	5,801	...	5,801
Donadapad Tank Project	3,068	706	...	...	...	...	3,774	4,646	1,068	...	...	...	...	5,714	...	5,714
Cumbum Tank System	...	...	...	...	...	...	...	3,777	69	...	...	...	...	4,646	...	4,646
Cheyar Anicut System	9,215	2,112	...	...	...	...	11,327	28,159	6,469	..	...	...	...	34,628	...	34,628
Lower Coleroon Anicut System	...	...	...	...	...	...	...	44,716	10,284	...	...	...	...	55,000	...	55,000
Vriddhachalam " "	...	...	...	...	...	...	...	3,941	906	...	...	...	...	4,847	...	4,847
Mehmatur " "	...	...	...	...	...	...	...	5,629	1,295	...	...	...	...	6,924	...	6,924
Vallur " "	...	...	...	...	...	...	...	5,055	1,163	...	...	...	...	6,218	...	6,218
Marudar " "	...	..	...	...	...	...	...	3,259	750	...	...	...	...	4,009	...	4,009
Thadapali Channel	...	...	...	...	...	...	...	7,090	1,630	...	...	...	...	8,720	...	8,720
Kalingoroyen	398	92	...	...	...	...	490	4,775	1,099	...	...	...	...	5,874	...	5,874
Thokapally Project	45	10	47	...	...	...	102	45	10	47	...	...	...	102	...	102
TOTAL	34,233	7,815	181	...	*103*	...	42,126	1,105,766	272,369	19,752	...	...	...	1,397,887	*337*	1,397,550
Bombay.																
Gokak Canal, 1st Section, and Storage Works	13,460	7	...	...	...	...	13,467	58,794	8,766	686	...	...	...	68,246	*21*	68,225
Total Provincial	57,215	9,884	1,276	24	*229*	*1,374*	66,796	2,197,244	519,059	94,556	85	5,204	...	2,816,148	*12,114*	2,804,034
Total Irrigation and Navigation	84,718	16,594	1,342	27	*229*	*1,652*	100,800	3,472,628	857,047	160,166	441	5,772	17	4,496,071	*44,266*	4,451,805
AGRICULTURAL.																
Provincial.																
Lower Burma.																
Irrawaddy Embankments	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
Total Agricultural	...	...	...	...	...	...	...	257,287	48,120	2,139	5	...	...	307,551	*419*	307,132
GRAND TOTAL Rx.	84,718	16,594	1,342	27	*229*	*1,652*	100,800	3,729,915	905,167	162,305	446	5,772	17	4,803,622	*44,685*	4,758,937

(a) Includes Rx. 249,101, being the approximate expenditure prior to the year 1861-62 as furnished by the Board of Revenue, Lower Provinces, Bengal.

No. 60 B.—DETAILED ACCOUNT of EXPENDITURE against the REVENUE ACCOUNT of MINOR WORKS and NAVIGATION, from IMPERIAL and PROVINCIAL FUNDS, during, and to end of, the Year 1893-94.

EXPENDITURE DURING THE YEAR.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.							
Tanks in Ajmere Sub-Collectorate	77	2,254	761	—*162*	...	...	2,930
„ in Beawar „ „	46	263	125	—*21*	...	...	413
„ in Todghur „ „	67	232	103	—*21*	...	...	381
TOTAL	190	2,749	989	—*204*	...	...	3,724
Baluchistan.							
Shebo Canal	...	651	180	4	...	...	835
Khush Dil Khan Reservoir	...	1,081	249	7	...	...	1,337
Zara Karez	...	...	...	...	...	...	...
TOTAL	...	1,732	429	11	...	...	2,172
Punjab.							
Upper Sutlej Inundation Canals	403	4,422	4,287	79	5	...	9,196
Lower Sutlej and Chenab Inundation Canals	2,436	*24,904	9,692	143	20	...	37,195
Indus Inundation Canal	1,264	11,773	6,932	163	2	—*16*	20,118
Shahpur Canals	775	3,195	359	1	6	...	4,336
Madhopur Workshops	...	...	...	...	...	...	...
	4,878	44,294	21,270	386	33	—*16*	70,845
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	*1,210*	*23,145*	*411*	...	...	...	*24,766*
TOTAL	3,668	21,149	20,859	386	33	—*16*	46,079
Bombay. Deccan and Gujarat.							
Khari Cut	...	281	130	4	...	...	415
Hartala Tank	...	8	22	...	...	...	30
Mhuswa Tank	55	44	84	5	...	...	188
Jamda Canal	—*5*	448	357	10	...	...	810
Pravara River Works—Ojhar Canal	...	337	282	8	...	...	627
Bhatodi Tank	...	191	154	11	1	...	357
Matoba Tank	...	115	70	11	...	...	196
Kasurdi Tank	...	18	14	11	...	...	43
Shirsuphal Tank	61	121	153	11	1	...	347
Bhadalwadi Tank	...	92	77	12	1	...	182
Koregaon Tank	...	35	35	2	...	...	72
Ashti Tank	...	241	246	5	...	...	492
Rewari Canal	...	95	46	1	1	...	143
Upper Mân River Works	...	303	144	12	...	...	459
Yerla River Irrigation Works	...	362	168	12	1	...	543
Chickli Canal	...	53	25	1	...	...	79
Maini Tank	355	168	193	5	...	...	721
Muchkundi Tank	...	28	9	...	...	...	37
Gadikeri Tank	...	8	2	...	6	...	16

TOTAL EXPENDITURE TO END OF YEAR.

IRRIGATION AND NAVIGATION. Imperial. WORKS FOR WHICH CAPITAL AND REVENUE ACCOUNTS ARE KEPT:	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	TOTAL.
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana.								
Tanks in Ajmere Sub-Collectorate	1,694	30,796	17,808	268	...	8	...	50,574
„ in Beawar „ „	981	24,459	17,712	505	...	36	...	43,093
„ in Todghur „ „	990	14,077	9,072	212	...	...	...	24,351
TOTAL	3,665	69,332	44,592	985	...	44	...	118,618
Baluchistan.								
Shebo Canal	...	3,075	2,153	60	...	...	...	5,288
Khush Dil Khan Reservoir	...	3,114	831	47	...	...	...	3,992
Zara Karez	...	66	15	1	...	...	...	82
TOTAL	...	6,255	2,999	108	...	...	...	9,362
Punjab.								
Upper Sutlej Inundation Canals	11,327	181,521	144,656	2,461	38	307	...	340,310
Lower Sutlej and Chenab Inundation Canals	33,236	†617,710	198,073	2,297	77	99	...	851,492
Indus Inundation Canal	55,337	377,428	207,633	3,620	160	21	74	644,273
Shahpur Canals	5,127	22,399	5,040	207	...	74	...	32,847
Madhopur Workshops	...	461	7,288	11,924	23,542	...	...	43,215
	105,027	1,199,519	562,690	20,509	23,817	501	74	1,912,137
Deduct—Outlay from Contributions from Zari-nagha Fund and Statute Labor	*25,431*	*584,834*	*1,569*	*2*	...	...	...	*611,836*
TOTAL	79,596	614,685	561,121	20,507	23,817	501	74	1,300,301
Bombay. Deccan and Gujarat.								
Khari Cut	...	2,509	1,716	11	...	...	...	4,236
Hartala Tank	...	337	231	...	...	296	...	864
Mhuswa Tank	55	1,082	861	27	15	9	...	2,049
Jamda Canal	218	15,958	9,208	261	8	33	...	25,086
Pravara River Works—Ojhar Canal	12	4,794	3,646	93	...	...	...	8,545
Bhatodi Tank	19	3,153	2,147	52	...	4	...	5,375
Matoba Tank	...	1,588	1,113	46	...	11	...	2,758
Kasurdi Tank	3	846	367	69	...	...	...	1,285
Shirsuphal Tank	61	1,698	1,480	51	...	1	...	3,291
Bhadalwadi Tank	64	1,201	1,016	47	...	1	...	2,329
Koregaon Tank	...	298	244	6	...	...	...	548
Ashti Tank	...	4,529	3,072	50	...	...	...	7,651
Rewari Canal	38	2,982	2,549	42	...	1	...	5,612
Upper Mân River Works	...	3,450	2,246	98	...	13	...	5,807
Yerla River Irrigation Works	...	6,264	3,994	116	...	3	...	10,377
Chickli Canal	...	1,356	1,321	30	...	...	...	2,707
Maini Tank	1,518	3,740	2,401	68	...	3	...	7,730
Muchkundi Tank	...	372	101	2	...	...	...	475
Gadikeri Tank	...	74	17	...	...	202	...	293

Dambal Tank	5	19	18	...	...	...	42	28	497	182	...	...	...	...	707
Medleri Tank	...	30	18	...	...	...	48	...	698	202	...	...	27	...	927
Madag Tank	...	53	26	...	...	...	79	50	3,268	1,509	54	...	...	...	4,881
Asundi Tank	5	41	23	...	...	...	69	15	463	157	...	...	..	...	635
Gokak Canal, 1st Section	...	...	...	...	...	...	...	...	121	76	...	...	...	...	197
Mavinkop Tank	...	...	...	...	...	...	..	3	29	7	...	...	...	...	39
Mhasvad Tank	...	...	...	...	...	...	...	...	108	52	...	...	...	...	160
Parsul Tank	...	32	47	5	...	...	84	...	79	166	10	...	...	...	255
Nilgund Tank	...	..	...	...	...	...	...	...	3	1	...	...	...	...	4
Sindh.															
Sukkur Canal	...	1,552	751	17	...	...	2,320	1,158	68,211	16,375	1,000	...	6	...	86,750
Ghar Canal	605	5,603	2,642	95	...	...	8,945	23,795	187,503	52,840	505	...	12	...	264,055
Mehrabwah Canal	...	491	301	21	...	...	813	...	9,437	2,335	38	...	...	...	11,810
Alibhar Katchari Canal	...	—*214*	47	5	...	...	—*162*	...	8,915	2,173	24	...	2	...	11,114
Great Marak Canal	...	293	472	21	...	...	786	849	24,580	6,766	73	...	4	...	32,272
Surfrazwah Canal	...	513	335	10	...	...	858	976	18,833	5,587	45	...	...	...	25,441
Fuleli Canal	2,328	7,168	3,135	...	...	...	12,631	4,162	356,106*	85,200	1,017	...	361	...	446,840
	3,409	18,529	10,026	295	11	...	32,270	33,024	735,082	211,358	3,835	23	989	...	984,311
Deduct—Expenditure from Contributions (*a*)	.	..	..	...	...	...	..	*845*	*248*	...	...	...	.	...	(*a*)*1,093*
TOTAL	3,409	18,529	10,026	295	11	...	32,270	32,179	734,834	211,358	3,835	23	989	...	983,218
Total Imperial	7,267	44,159	32,303	488	44	—*16*	84,245	115,440	1,425,106	820,070	25,435	23,840	1,534	74	2,411,459
Provincial. *Bengal.*															
Calcutta and Eastern Canals	5	16,494	9,420	1,474	29	...	27,422	(*b*) 231,039	379,028	266,547	16,545	...	70	...	893,229
Orissa Coast Canal	...	5,824	2,858	732	114	...	9,528	...	40,818	15,915	6,518	...	158	...	63,409
Sarun Project	...	411	174	11	53	...	649	..	26,679	8,611	—*532*	...	53	..	34,811
TOTAL	5	22,729	12,452	2,217	196	...	37,599	231,039	446,525	291,073	22,531	...	281	...	991,449
N.-W. Provinces and Oudh.															
Dún Canal	106	1,915	1,947	25	7	...	4,000	9,643	46,065	60,477	1,439	576	15	...	118,215
Rohilkund Canals	401	2,230	6,173	—*12*	3	...	8,798	29,995	59,988	145,013	3,228	380	395	...	238,999
Bijnor Canals	166	320	389	2	...	...	877	2,982	5,952	7,589	135	...	541	...	17,199
Bundelkund Irrigation Works { Jhansi	26	187	142	5	...	...	360	} 2,753	8,150	8,622	134	...	8	...	19,667
Bundelkund Irrigation Works { Hamirpur	...	169	222	5	...	...	396								
TOTAL	702	4,821	(*c*)8,873	25	10	...	14,431	45,373	120,155	221,701	4,936	956	959	...	394,080
Madras.															
Chembrambakam Tank	—*228*	—*58*	—*65*	—*11*	...	...	—*362*	155	1,393	358	—*71*	...	...	...	1,835
Chilka Lake	...	67	16	...	...	...	83	...	1,277	288	..	...	...	...	1,565
Buckingham Canal	541	8,007	3,012	431	5	...	11,996	6,643	197,550	59,471	5,460	...	1,767	...	270,891
Madras W. S. and I. E. Project	—*355*	516	159	—*1*	...	...	319	—*1,281*	41,245	11,890	692	...	...	...	52,546
West Coast Canal	..	...	...	...	...	...	...	13	...	2	...	...	...	...	15
Pelandorai Anicut System	120	1,395	347	...	...	...	1,862	1,353	8,024	2,153	—*1*	...	...	...	11,529
Vadarniem Canal	...	234	66	...	...	...	300	15	2,037	519	...	...	...	...	2,601
Palar Anicut System	645	2,931	842	...	...	...	4,418	11,259	31,278	9,847	—*7*	...	...	...	52,377
Poiney ditto	243	1,450	396	...	...	...	2,089	1,529	3,790	1,239	...	...	..	..	6,558
	966	14,542	4,773	419	5	..	20,705	19,686	296,504	85,797	6,073	..	1,767		399,917
Carried over	707	27,550	21,325	2,242	206†	...	52,030	[illegible]	560,680	512,774	27,467	956	1,240	...	1,385,529

(*a*) Fuleli Canal . . . . . Rx 831
Jamda " . . . . . " 262
" 1,093

(*b*) This includes Rx. 136,361, being approximate expenditure prior to the year 1861-62 as supplied by the Board of Revenue, Lower Provinces, Bengal.

(*c*) Includes Rx. 81 charges by the Civil Department for collection of Owners' Rates, etc.

* Includes Rx 16,770 for statute labour

† Includes Rx. 62,596 for statute labour.

No. 60 B.—DETAILED ACCOUNT of Expenditure against the Revenue Account of Minor Works and Navigation from Imperial and Provincial Funds, during, and to end of, the Year 1893-94—*continued*.

	Expenditure during the year.							Total Expenditure to end of year.							
IRRIGATION AND NAVIGATION—*continued*. Provincial—*continued*. Works for which Capital and Revenue Accounts are kept—*continued*	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Revenue refunds.	Suspense.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue refunds.	Suspense.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought over	707	27,550	21,325	2,242	206	...	52,030	276,412	566,680	512,774	27,467	956	1,240	...	1,385,529
Madras—continued.															
Brought forward	966	14,542	4,773	419	5	...	20,705	19,686	286,594	85,797	6,073	...	1,767	...	390,917
Cheyár Anicut System	*—6,519*	1,411	*—1,174*	...	...	...	*—6,282*	2,239	7,262	2,195	...	...	...	...	11,690
Cumbum Tank	.	67	15	...	...	...	82	16	1,436	332	64	...	...	...	1,848
Shatiatope	183	640	192	...	...	...	1,015	623	4,442	1,172	...	...	...	...	6,237
Vriddhachalam Anicut System	75	303	87	...	...	...	465	815	2,206	709	...	...	...	...	3,790
Mehmattur ditto	103	413	129	...	...	...	645	337	3,069	795	...	...	...	...	4,201
Vallur Anicut	...	96	22	...	...	...	118	33	293	74	...	...	...	...	400
Tirukoilur Anicut System	248	575	195	...	...	...	1,018	1,361	3,212	1,075	...	...	...	...	5,648
Lower Coleroon Anicut System	352	1,752	473	...	...	...	2,577	1,159	7,973	2,101	...	...	...	..	11,233
Thadapalli Channel	90	265	82	...	...	...	437	670	1,394	479	...	...	...	...	2,543
Arkenkota ditto	...	82	21	...	...	...	103	2	702	165	...	...	...	...	869
Marudur Anicut System	200	939	265	...	...	...	1,404	1,031	3,746	1,121	...	...	3	...	5,901
Dumagudiem Canal	...	...	...	...	...	...	...	..	873	208	...	...	...	...	1,081
Kalingarayen Channel	...	362	86	...	...	...	448	93	2,017	494	...	..	...	...	2,004
Ganjam-Gopálpur Canal	...	1	...	...	...	...	1	...	19	3	...	...	...	...	22
Total	*—4,302*	21,448	5,166	419	5	...	22,736	28,065	325,298	96,720	6,137	...	1,770	...	457,990
Bombay.															
Gokak Canal, 1st Section, and Storage Works	...	244	159	28	...	...	431	...	1,165	764	118	...	3	...	2,050
Total Provincial	*—3,595*	49,242	26,650	2,689	211	...	75,197	304,477	893,143	610,258	33,722	956	3,013	...	1,845,569
Total Irrigation and Navigation	3,672	93,401	58,953	3,177	255	*—16*	159,442	419,917	2,318,249	1,430,328	59,157	24,796	4,547	74	4,257,068
AGRICULTURAL.															
Provincial															
Lower Burma.															
Irrawaddy Embankment, Western Series	6,130	5,546	2,578	16	...	28	14,298	92,509	97,964	44,227	1,562	23	...	318	236,603
Incorporated Local.															
Madras.															
Thadapalli Channel	...	...	...	...	...	...	...	615	...	...	...	...	...	...	615
Total Agricultural	6,130	5,546	2,578	16	...	28	14,298	93,124	97,964	44,227	1,562	23	...	318	237,218
GRAND TOTAL Rx	9,802	98,947	61,531	3,193	255	12	173,740	513,041	2,416,213	1,474,555	60,719	24,819	4,547	392	4,494,280

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section K.—Buildings and Roads.

Revenue *Rx.* 674,354. Expenditure *Rx.* 5,810,852.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Military Works	61	Receipts	146	...	45,894	...
	62	Expenditure	149	...	...	1,180,608
		Details of Imperial Expenditure on—				
	62C	New Works	153	485,923	...	...
	62D	Repairs	154	328,931	...	...
Civil Works	61	Receipts	146	...	628,460	...
	61A	Details of Provincial and Local Fund Receipts included in Account No. 61.	148	569,206	...	...
	62	Expenditure	150	...	...	4,630,244
	62A	Ditto by Civil Department Imperial Funds	151	5,868	...	...
	62B	Details of Provincial and Local Fund Expenditure included in Account No. 62	152	3,793,955	...	...
		By Public Works Officers—				
		Imperial Expenditure—				
	62E	New Buildings . . .	155	199,779	...	...
	F	Repairs to Buildings . . .	156	68,663	..	...
	G	New Roads	157	173,799	...	...
	H	Repairs to Roads . . .	157	86,153	...	...
	I	Miscellaneous—New Works .	158	12,525	...	...
	J	Miscellaneous—Repairs . .	158	2,913	...	...
		Provincial Expenditure—				
	K	New Buildings	159	614,005	...	...
	L	Repairs to Buildings . . .	159	174,413	...	...
	M	New Roads	160	210,082	...	...
	N	Repairs to Roads . . .	160	473,979	...	...
	O	Miscellaneous—New Works .	161	22,495	...	...
	P	Miscellaneous—Repairs . .	161	18,910	...	...
		Incorporated Local—				
	Q	New Buildings	162	38,329	...	...
	R	Repairs to Buildings . .	162	17,193	...	...
	S	New Roads	163	170,509	...	...
	T	Repairs to Roads . . .	163	218,333	...	...
	U	Miscellaneous—New Works .	164	29,460	...	...
	V	Miscellaneous—Repairs . .	164	11,350	...	...
		By Civil Officers—				
		Imperial Expenditure—				
	W	New Buildings . . .	165	2,725	...	...
	X	Repairs to Buildings . .	165	789	...	...
	Y	New Roads	165	44	...	...
	Z	Repairs to Roads . . .	166	735	...	...
	Aa	Miscellaneous—New Works .	166	146	...	...
	Ab	Miscellaneous—Repairs . .	166	339	...	...
		Provincial Expenditure—				
	Ac	New Buildings . . .	166	7,011	...	...
	Ad	Repairs to Buildings . . .	167	7,379	...	...
	Ae	New Roads	167	4,365	...	...
	Af	Repairs to Roads . . .	167	15,532	...	...
	Ag	Miscellaneous—New Works .	168	22,759	...	...
	Ah	Miscellaneous—Repairs . .	168	10,384	...	...
		Incorporated Local—				
	Ai	New Buildings	169	49,046	...	...
	Aj	Repairs to Buildings . . .	169	37,962	...	...
	Ak	New Roads	170	195,000	...	...
	Al	Repairs to Roads . . .	170	539,406	...	...
	Am	Miscellaneous—New Works .	171	63,582	...	...
	An	Miscellaneous—Repairs . .	171	34,067	...	...
				TOTAL .	674,354	5,810,852

No. 61.—ABSTRACT ACCOUNT of RECEIPTS from BUILDINGS and ROADS—MILITARY and

INDIA.

HEADS OF REVENUE.	No. of Items.	DIRECTOR-GENERAL, MILITARY WORKS. Military.	DIRECTOR-GENERAL, MILITARY WORKS. Civil.	DIRECTOR-GENERAL, MILITARY WORKS. TOTAL.	RAJPUTANA AND C. I. Military.	RAJPUTANA. Civil.	CENTRAL INDIA. Civil.	COORG. Military.	COORG. Civil.	COORG. TOTAL.	Mysore. Civil.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.											
Rents of buildings	1	28,982	124	29,106	440	1,288	1,030	...	151	151	...
Sales of buildings	2	822	2	824	...	...	28	...	...	...	...
" barrack furniture	3	625	2	627	19	...	...	...	...	...	...
" tools and plant	4	684	...	684	...	19	22	...	24	24	...
" produce	5	200	4	204	...	48	8	...	...	...	...
" old materials	6	1,422	...	1,422	5	4	9	...	6	6	...
Value of materials from old buildings	7	424	1	425	45	5	...	...	1	1	...
Unclaimed deposits	8	18	...	18	...	...	...	...	...	...	...
Fines, refunds, and miscellaneous	9	1,842	186	2,028	...	24	—4	...	34	34	...
Recoveries of advances made in England	10	647	...	647	...	...	...	...	...	...	...
	11	35,666	319	35,985	509	1,388	1,093	...	216	216	...
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	12	...	...	...	...	3	...	...	2,337	2,337	...
TOTAL	13	35,666	319	35,985	509	1,391	1,093	...	2,553	2,553	...

HEADS OF REVENUE.	No. of Items.	CENTRAL PROVINCES. Military.	CENTRAL PROVINCES. Civil.	CENTRAL PROVINCES. TOTAL.	BURMA. Military. Upper.	BURMA. Military. Lower.	BURMA. Civil. Upper.	BURMA. Civil. Lower.	BURMA. TOTAL. Upper.	BURMA. TOTAL. Lower.	ASSAM. Military.	ASSAM. Civil.	ASSAM. TOTAL.
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL.													
Rents of buildings	1	13	...	13	5,201	713	2,926	2,400	8,127	3,113	416	...	416
Sales of buildings	2	...	...	...	22	3	352	...	374	3	...	...	...
" barrack furniture	3	...	...	...	47	91	...	...	47	91	4	...	4
" tools and plant	4	...	...	...	5	...	108	...	113	...	...	...	...
" produce	5	...	...	...	...	...	...	...	...	...	...	...	...
" old materials	6	...	...	...	...	8	4	...	4	8	...	...	...
Value of materials from old buildings	7	...	...	...	...	...	472	...	472	...	...	...	...
Unclaimed deposits	8	...	...	...	...	...	123	...	123	...	...	...	...
Fines, refunds, and miscellaneous	9	...	...	...	25	...	(a)87	1	112	1	...	4	4
Recoveries of advances made in England	10	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	11	13	...	13	5,300	815	4,072	2,401	9,372	3,216	420	4	424
PROVINCIAL AND INCORPORATED LOCAL Fund Receipts, as per Account No. 61A, page 148	12	...	15,043	15,043	...	...	5,955	14,915	5,955	14,915	...	17,133	17,133
TOTAL	13	13	15,043	15,056	5,300	815	10,027	17,316	15,327	18,131	420	17,137	17,557

(a) Includes Rx. 19 receipts by Civil officers.

CIVIL WORKS,—from IMPERIAL, PROVINCIAL, AND LOCAL FUNDS, during the Year 1893-94.

GENERAL.

No. of Items.	Hyderabad.			Port Blair.			Baluchistan.			Total—India, General.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	2,076	2,076	29,422	4,669	34,091
2	...	55	55	...	...	...	...	...	...	822	85	907
3	...	...	...	...	...	...	...	...	...	644	2	646
4	...	9	9	...	...	...	...	—*1*	—*1*	684	73	757
5	...	...	...	...	...	...	...	...	...	200	60	260
6	...	...	...	...	...	...	...	12	12	1,427	31	1,458
7	...	...	...	...	...	...	...	...	...	469	7	476
8	...	...	...	...	...	...	...	...	...	18	...	18
9	...	*62	*62	...	...	...	...	*300	*300	1,842	602	2,444
10	...	...	...	...	...	...	...	...	...	647	...	647
11	...	126	126	...	...	...	...	2,387	2,387	36,175	5,529	41,704
12	...	...	...	...	...	...	...	...	...	...	2,340	2,340
13	...	126	126	...	...	...	...	2,387	2,387	36,175	7,869	44,044

No. of Items.	Bengal.			N.-W. Provinces and Oudh.			Punjab.			Madras.			Bombay.			Grand Total.		
	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.	Military.	Civil.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	12	80	92	13	...	13	385	4,552	4,937	242	...	242	1,612	...	1,612	38,029	14,627	52,656
2	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	847	437	1,284
3	...	...	...	...	...	...	13	...	13	3	...	3	86	...	86	888	2	890
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	689	181	870
5	...	...	...	51	...	51	7	...	7	20	...	20	20	...	20	298	60	358
6	...	...	...	...	...	...	2	...	2	15	...	15	215	...	215	1,667	35	1,702
7	...	3	3	...	...	...	...	...	...	—*8*	...	—*8*	...	...	...	461	482	943
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18	123	141
9	3	...	3	4	...	4	...	...	...	1	...	1	475	...	475	2,350	694	3,044
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	647	...	647
11	15	83	98	68	...	68	407	4,552	4,959	273		273	2,408	...	2,408	45,894	16,641	62,535
12	...	97,007	97,007	...	83,950	83,950	...	67,191	67,191	...	116,739	116,739	...	148,933	148,933	...	569,206	569,206
13	15	97,090	97,105	68	83,950	84,018	407	71,743	72,150	273	116,739	117,012	2,408	148,933	151,341	45,894	585,847	631,741

		Military.	Civil.	Total.
Add—RECEIPTS IN ENGLAND:— *Royal Indian Engineering College*—				
Fees and caution-money received from Students . . . £	22,585			
Receipts for testing work done in the Laboratories, and Sale-proceeds of provisions, farm produce, etc. . . . "	3,243		25,828	25,828
EXCHANGE ON RECEIPTS IN ENGLAND . . . . . Rx.	...	...	16,785	16,785
GRAND TOTAL .		45,894	628,460	674,354

* Receipts by Civil Officers.

K.—Buildings and Roads.

No. 61A.—DETAILED ACCOUNT of Provincial and Local Receipts under Civil Works

	India, General.		Central Provinces.	Burma.		Assam.	Bengal.	North-West Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Coorg.	Rajputana.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
PROVINCIAL.												
By Public Works Department.												
Rents of buildings	...	...	1,587	...	6,244	1,488	6,540	2,099	1,280	5,546	10,176	34,960
Sales of buildings	...	...	...		193	80	405	...	1,860	206	...	2,744
" tools and plant	...	...	64	...	76	143	981	1,688	397	2,390	197	5,936
" produce	...	...	26	...	8	12	148	...	3,696	153	1,574	5,617
" old materials	...	...	30	...	50	38	342	...	494	572	997	2,523
Value of materials from old buildings	...	...	32	...	59	41	255	...	47	71	17	522
Rents from strand bank, Maidan, etc.	...	...	...	...	...	...	4,776	...	...	...	...	4,776
Receipts from P. W. Workshops	...	...	...	...	...	..	...	7,232	...	316	...	7,548
Receipts from Thomason C. E. College, Roorkee	...	...	...	...	...	...	...	2,865	...	...	...	2,865
Tolls on roads	...	...	...	...	...	...	...	...	...	...	64,341	64,341
Ferry receipts	...	...	2,795	...	7	1,391	...	3,065	...	...	...	7,258
Unclaimed deposits	...	...	...	...	...	10	...	2	*—1*	60	2	73
Collections under Highway Act	...	...	...	...	...	...	...	...	...	...	2,383	2,383
Fines, refunds, and miscellaneous	...	...	169	...	318	255	17,274	363	433	3,565	4,415	26,792
Total	...	...	4,703	...	6,955	3,458	30,721	17,314	8,206	12,879	84,102	168,338
By Civil Department.												
Rents of buildings	...	...	...	...	...	...	...	...	3,197	...	...	3,197
Sales of buildings	...	...	...	...	...	...	...	...	2,123	...	...	2,123
" produce	...	...	...	...	...	...	...	2,027	...	...	...	2,027
Tolls on roads	...	...	1,034	...	...	...	...	...	7,432	...	...	1,10,116
Ferry receipts	...	...		...	...	2,918	23,488	55,823	19,421	...	...	
Fees on Masonry Graves	...	...	49	...	81	...	156	270	285	349	202	1,392
Contributions	...	...	...	...	...	...	...	...	...	4,227	...	4,227
Fines, refunds, and miscellaneous	...	...	2	...	5	...	156	352	458	191	76	1,240
Total	...	...	1,085	...	86	2,918	23,800	58,472	32,916	4,767	278	124,322
Total Provincial	...	...	5,788	...	7,041	6,376	54,521	75,786	41,122	17,646	84,380	292,660
INCORPORATED LOCAL.												
By Public Works Department.												
Rents of buildings	...	...	...	...	...	86	...	300	...	...	...	386
Sales of buildings	...	...	...	...	...	...	...	...	...	...	...	...
" tools and plant	...	...	...	...	...	...	...	750	...	...	...	750
" produce	...	3	...	...	...	...	...	...	...	704	...	707
" old materials	...	...	...	...	2	7	...	...	38	3	...	50
Unclaimed deposits	...	...	...	...	...	...	...	6	...	...	...	6
Fines, refunds, and miscellaneous	2	...	...	...	...	90	...	18	50	15	...	175
Total	2	3	...	...	2	183	...	1,074	88	722	...	2,074
By Civil Department.												
Rents of buildings	...	...	4	...	...	...	235	...	715	...	254	1,208
Sales of buildings	...	...	54	...	...	...	...	...	1,239	25	367	1,685
" old materials	...	...	24	...	...	...	38	...	179	807	...	1,048
" produce	...	...	...	...	...	...	...	...	9,375	...	1,580	10,955
Tolls on roads	2,335	...	...	...	...	..	...	...	...	...	35,031	37,366
Canal and Ferry receipts	...	...	6,983	5,896	7,772	10,548	38,311	...	14,397	92,393	14,462	190,762
Arboriculture	...	...	450	...	...	...	...	5,807	...	...	...	6,257
Toll on Steamers	...	...	...	...	...	...	...	1,023	...	...	...	1,023
Contributions	...	...	603	...	...	...	3,698	...	...	1,807	11,888	17,996
Fines, refunds, and miscellaneous	...	...	1,137	59	100	26	204	260	76	3,339	971	6,172
Total	2,335	...	9,255	5,955	7,872	10,574	42,486	7,090	25,981	98,371	64,553	274,472
Total Local	2,337	3	9,255	5,955	7,874	10,757	42,486	8,164	26,069	99,093	64,553	276,546
GRAND TOTAL as per Abstract Account No. 61	2,337	3	15,043	5,955	14,915	17,133	97,007	83,950	67,191	116,739	148,933	569,206

No. 62.—ABSTRACT ACCOUNT of EXPENDITURE on BUILDINGS and ROADS,—MILITARY AND CIVIL WORKS,—from IMPERIAL, PROVINCIAL and INCORPORATED LOCAL FUNDS, during the Year 1893-94.

IMPERIAL.	India, General.									Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Director General, Military Works.	Raj-putana.	Central India.	Coorg.	Mysore.	Hyder-abad.	Port Blair.	Baluchis-tan.	Total.		Upper.	Lower.							
Military Works.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
New Works (62C)	345,463	2,176	...	3	...	...	...	...	347,642	719	85,272	9,498	1,292	230	1,321	30,077	5,141	4,731	485,923
Repairs (62D)	249,388	3,652	...	28	...	...	...	...	253,068	432	22,111	13,207	5,216	1,990	1,162	17,582	5,084	9,079	328,931
Establishment	220,693	2,407	...	7	...	...	...	...	223,107	133	34,258	5,009	1,415	302	550	10,110	1,628	3,283	279,705
Tools and Plant	6,822	31	...	1	..	...	—	...	6,854	9	2,569	324	92	20	35	567	100	206	10,776
Suspense	—2,432	—295	...	...	...	...	...	...	—2,727	...	...	...	...	...	...	...	...	...	—2,727
	819,934	7,971	...	39	...	...	..	...	827,944	1,293	144,210	28,038	8,015	2,542	3,068	58,336	11,953	17,299	1,102,698
Barrack furniture, including repairs and establishment	64,103	1,137	...	...	...	...	22	...	65,262	16	6,238	3,166	107	...	...	928	...	2,193	77,910
Total	884,037	9,108	...	39	...	...	22	...	893,206	1,309	150,448	31,204	8,122	2,542	3,068	59,264	11,953	19,492	1,180,608
Deduct—Outlay in England £	*14,937*	*44*	...	...	...	...	...	...	*14,981*	...	...	...	...	...	...	*955*	...	*29*	*15,965*
Exchange	*9,707*	*28*	...	...	...	...	...	...	*9,735*	...	...	...	...	...	...	*621*	...	*19*	*10,375*
Net India—Military Works	859,393	9,036	...	39	...	...	22	...	868,490	1,309	150,448	31,204	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268
Civil Works.																			
Civil Buildings—																			
New Works (62E)	4,733	5,009	1,874	1,533	...	1,721	1,531	19,682	36,083	885	85,782	...	873	13,974	8,806	27,808	1,168	24,400	199,779
Repairs (62F)	5,466	2,332	1,484	639	...	1,001	1,361	4,649	16,934	279	16,668	...	759	12,509	4,804	8,404	1,542	6,764	68,663
Communications—																			
New Works (62G)	...	949	4,807	4,609	...	...	...	10,367	20,732	...	61,735	...	83,166	...	...	8,146	...	20	173,799
Repairs (62H)	...	5,562	11,861	7,774	...	...	...	5,551	30,748	...	48,859	1,361	4,661	...	...	324	...	200	86,153
Mis. P. Improvements—																			
New Works (62I)	...	...	...	1,210	...	...	...	3,215	4,425	...	3,625	232	...	...	...	2,309	...	1,934	12,525
Repairs (62J)	...	...	...	106	...	...	...	753	859	...	1,689	...	...	...	...	...	...	365	2,913
Total Works and Repairs	10,201	13,852	20,026	15,871	...	2,722	2,892	44,217	109,781	1,164	218,358	1,593	89,459	26,483	13,610	46,991	2,710	33,683	543,832
Establishment	2,346	4,845	8,876	3,451	...	629	1,011	9,828	30,986	268	69,059	485	18,437	6,131	3,108	6,726	622	5,239	141,661
Tools and Plant	153	214	300	1,144	...	41	...	605	2,457	17	5,212	24	1,202	408	204	453	40	341	10,358
Suspense	*—5,531* (a)	...	*—1,289*	*—334*	...	...	12	*—4,275*	*—11,417*	...	5,849	...	*—126*	*—539*	...	464	...	*—6*	*—5,775*
Total	7,169	18,911	27,913	20,132	...	3,392	3,915	50,375	131,807	1,449	299,078	2,102	108,972	32,483	16,922	54,634	3,372	39,257	690,076
Deduct—Outlay in England £	...	...	*89*	*679*	...	...	...	...	*768*	...	...	*6*	...	*572*	...	*1,638*	...	*333*	*3,317*
Exchange	...	...	*57*	*441*	...	...	...	...	*498*	...	...	*3*	...	*372*	...	*1,065*	...	*216*	*2,154*
" *Charges incurred on account of the Indo-European Tel. Dept. by Bombay P. W. Dept.*	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	*51*	*51*
Net India—Imperial Civil Works, carried forward	7,169	18,911	27,767	19,012	...	3,392	3,915	50,375	130,541	1,449	299,078	2,093	108,972	31,539	16,922	51,931	3,372	38,657	684,554
Military Works, carried forward	859,393	9,036	...	39	...	...	22	...	868,490	1,309	150,448	31,204	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268

(a) Suspense balances held on the auxiliary Books of the Accountant-General, P. W. Department.

No. 62.—ABSTRACT ACCOUNT of Expenditure on Buildings and Roads,—Military and Civil Works,—from Imperial, Provincial and Incorporated Local Funds—*continued*.

	India, General.										Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Grand Total.
	Khorasan.	Director-General, Military Works.	Rajputana.	Central India.	Coorg.	Mysore.	Hyderabad.	Port Blair.	Baluchistan.	Total.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Military Works, Brought forward	...	859,393	9,036	...	39	...	...	22	...	868,490	1,309	150,448	31,204	8,122	2,542	3,068	57,688	11,953	19,444	1,154,268
Imperial Civil Works, Brought forward	...	7,169	18,911	27,767	19,012	...	3,392	3,915	50,375	130,541	1,449	299,078	2,093	108,972	31,539	16,922	51,931	3,372	38,657	684,554
Expenditure by Civil Officers from Imperial Funds as per Account No. 62A, page 151	263	...	...	...	...	503	...	...	5,102	5,868	...	...	...	...	...	...	...	...	...	5,868
Provincial and Incorporated Local Funds Expenditure as Account No. 62B, page 152	...	...	1,830	583	2,798	...	...	...	...	5,211	217,910	26,508	406,688	231,136	733,433	554,785	379,515	643,631	595,139	3,793,956
Total Civil Works	263	7,169	20,741	28,350	21,810	503	3,392	3,915	55,477	141,620	219,359	325,586	408,781	340,108	764,972	571,707	431,446	647,003	633,796	4,484,378
Grand Total, India	263	866,562	29,777	28,350	21,849	503	3,392	3,937	55,477	1,010,110	220,668	476,034	439,985	348,230	767,514	574,775	489,134	658,956	653,240	5,638,646

	£	£	£	
Add—Expenditure in England:—				
MILITARY WORKS—Stores for India	...	...	15,965	
CIVIL WORKS—				
Royal Indian Engineering College—				
Salaries of President, Professors, etc., wages of servants, provisions, and contingent expenses, and refund of caution-money to students	28,846			
Cost of alterations and additions to the College buildings	1,484			
		30,330		
Salaries and expenses, while gaining practical experience in their profession, of students retained in England after having passed out of the Royal Indian Engineering College	3,683			
Passage to India of officers on appointment	611			
Furlough pay and allowances of Military Officers in the Public Works Department	10,655			
Absentee allowances of Civil Officers in the Public Works Department	39,074			
Salaries of Native Officers of the Public Works Department while undergoing practical training in England	209			
Pay and expenses of officers of the Public Works Department visiting works, etc.	145			
Expenditure in connection with the Committee appointed to consider the question of utilizing the water power which will be available on the completion of the Periyar Irrigation Works	379			
		54,756		
Stores for India		3,325		
Total Civil Works			88,411	104,376
Exchange on Payments in England				67,830
GRAND TOTAL, MILITARY AND CIVIL WORKS				5,810,852

ABSTRACT.

	Imperial.	Provincial.	Local.	Total India.	England.	Exchange.	Grand Total.
	Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
Military Works	1,154,268	...	...	1,154,268	15,965	10,375	1,180,608
Civil Works	690,422	2,116,812	1,677,144	4,484,378	88,411	57,455	4,630,244

No. 62A.—ABSTRACT of EXPENDITURE on BUILDINGS and ROADS from IMPERIAL FUNDS by CIVIL DEPARTMENT.

IMPERIAL.	INDIA, GENERAL					
	Khorasan.	Rajputana.	Mysore.	Baluchistan.	Central India.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
CIVIL WORKS—						
Civil Buildings—						
New Works (62W)	263	...	...	2,462	...	2,725
Repairs (62X)	...	...	...	789	...	789
Communications—						
New Works (62Y)	...	...	...	44	...	44
Repairs (62Z)	...	...	503	232	...	735
Miscellaneous Public Improvements—						
New Works (62Aa)	...	...	...	146	...	146
Repairs (62Ab)	...	...	...	339	...	339
Total Works and Repairs	263	...	503	4,012	...	4,778
Establishment	...	...	...	372	...	372
Tools and plant	...	...	...	...	...	...
Miscellaneous	...	...	...	718	...	718
TOTAL IMPERIAL	263	...	503	5,102	...	5,868

No. 62B.—ABSTRACT ACCOUNT of PROVINCIAL and LOCAL EXPENDITURE under CIVIL WORKS.

	India, General.			Central Provinces.	Burma.		Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rajputana.	Central India.	Coorg.		Upper.	Lower.							
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.
PROVINCIAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62K) . . .	...	..	..	51,537	...	151,601	11,128	76,172	65,807	54,432	107,452	95,876	614,005
Repairs (62L) . . .	...	...	...	7,889	...	17,091	6,975	30,898	28,953	23,150	21,441	38,016	174,413
Communications—													
New Works (62M) . . .	...	...	...	31,229	...	21,424	60,305	26,225	16,829	30,949	10,570	12,551	210,082
Repairs (62N) . . .	...	...	...	48,947	..	60,380	40,679	56,575	84,062	86,218	15,531	81,587	473,979
Miscellaneous Public Improvements—													
New Works (62O) . . .	...	...	...	798	...	1,686	1,766	514	11,852	797	458	4,624	22,495
Repairs (62P) . . .	...	...	...	68	...	1,756	413	6,099	1,353	4,494	1,788	2,939	18,910
TOTAL WORKS AND REPAIRS .	...	...	...	140,468	...	253,938	121,266	196,483	208,856	200,040	157,240	235,593	1,513,884
Establishment	...	...	...	39,819	...	45,857	29,635	71,153	79,101	68,338	57,124	94,285	485,312
Tools and Plant	...	...	...	2,538	...	3,748	4,161	1,886	1,120	3,087	4,047	5,237	25,824
Suspense	...	..	...	525	...	1,288	431	−*13,577*	−*12,783*	256	10,777	921	−*12,162*
TOTAL .	...	..	..	183,350	...	304,831	155,493	255,945	276,294	271,721	229,188	336,036	2,012,858
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ac) . . .	...	...	...	...	...	...	1,936	200	930	...	3,945	...	7,011
Repairs (62Ad) . . .	...	...	...	...	...	...	...	1,285	5,237	...	857	...	7,379
Communications—													
New Works (62Ae) . . .	...	...	...	...	...	...	2,768	...	1,123	...	474	...	4,365
Repairs (62Af)	...	...	...	...	...	...	...	3,076	1,832	...	10,624	..	15,532
Miscellaneous Public Improvements—													
New Works (62Ag) . . .	...	...	...	...	...	...	...	311	3,433	...	19,015	..	22,759
Repairs (62Ah) . . .	...	...	...	...	...	...	...	2,860	7,487	..	33	4	10,384
TOTAL WORKS AND REPAIRS .	...	...	...	...	...	...	4,704	7,732	20,042	...	34,948	4	67,430
Establishment	...	...	...	35	...	...	5	4,346	5,026	1,779	...	...	11,191
Tools and Plant	...	...	...	...	...	...	...	78	137	..	...	...	215
Miscellaneous	...	...	...	59	...	20,558	..	.	1,970	1,691	...	840	25,118
TOTAL .	...	...	...	94	...	20,558	4,709	12,156	27,175	3,470	34,948	844	103,954
TOTAL PROVINCIAL .	...	...	...	183,444	...	325,389	160,202	268,101	303,469	275,191	264,136	336,880	2,116,812
INCORPORATED LOCAL.													
CIVIL WORKS.													
BY PUBLIC WORKS DEPARTMENT.													
Civil Buildings—													
New Works (62Q) . . .	47	...	...	324	203	3,585	268	...	14,352	9,434	828	9,288	38,329
Repairs (62R)	38	...	...	...	...	259	169	...	5,822	10,324	...	581	17,193
Communications—													
New Works (62S) . . .	116	...	902	13,538	20	25,562	34,207	...	51,810	11,775	470	32,019	170,509
Repairs (62T)	1,170	...	1,161	4,300	80	8,090	24,472	...	78,692	38,320	2,227	59,821	218,333
Miscellaneous Public Improvements—													
New Works (62U) . . .	...	...	128	1	2,951	12,172	4,261	...	...	5,345	13	4,589	29,460
Repairs (62V) . . .	...	...	52	7	11	2,699	1,602	..	1,668	4,579	5	727	11,350
TOTAL WORKS AND REPAIRS .	1,371	..	2,243	18,170	3,265	52,367	65,069	...	152,344	79,777	3,543	107,025	485,174
Establishment	137	...	516	...	1,087	11,943	5,551	...	39,900	11,475	1,240	12,759	84,608
Tools and Plant	20	...	34	...	49	779	.	...	1,500	645	390	1,828	5,245
Suspense	..	..	.	..	..	..	...	..	..		.	...	...
TOTAL .	1,528	...	2,793	18,170	4,401	65,089	70,620	..	193,744	91,897	5,173	121,612	575,027
BY CIVIL DEPARTMENT.													
Civil Buildings—													
New Works (62Ai) . .	42	349	...	40	130	46	...	27,602	2,883	...	11,752	6,202	49,046
Repairs (62Aj) . . .	62	117	...	146	1	39	...	15,998	6,494	...	8,685	6,420	37,962
Communications—													
New Works (62Ak) . . .	...	...	...	590	6,402	5,514	225	109,443	4,509	...	52,723	15,504	195,000
Repairs (62Al) . . .	60	45	...	9,718	3,636	5,549	...	225,083	31,035	...	215,468	48,812	539,406
Miscellaneous Public Improvements—													
New Works (62Am) . . .	50	27	...	476	9,134	2,107	...	16,829	52	...	9,226	25,681	63,582
Repairs (62An) . . .	1	21	...	732	1,540	841	...	3,241	301	...	14,923	12,467	34,067
TOTAL WORKS AND REPAIRS .	215	559	...	11,702	20,933	14,096	225	398,196	45,274	...	312,777	115,086	919,063
Establishment	...	24	5	4,089	845	1,444	...	64,297	10,407	912	58,013	18,997	159,033
Tools and Plant . . .	...	...	...	78	220	119	..	2,839	1,086	...	2,903	538	7,783
Miscellaneous	87	...	...	427	109	551	89	...	805	11,515	629	2,026	16,238
TOTAL .	302	583	5	16,296	22,107	16,210	314	465,332	57,572	12,427	374,322	136,647	1,102,117
TOTAL INCORPORATED LOCAL .	1,830	583	2,798	34,466	26,508	81,299	70,934	465,332	251,316	104,324	379,495	258,259	1,677,144
GRAND TOTAL AS PER ABSTRACT ACCOUNT No. 62 . . .	1,830	583	2,798	217,910	26,508	406,688	231,136	733,433	554,785	379,515	643,631	595,139	3,793,956

No. 62C.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on MILITARY WORKS.

PROVINCES.	ACCOMMODATION FOR TROOPS: New sets of buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Old buildings, including subsidiary, auxiliary and hospital accommodation for European troops.		Improvements to existing buildings.		Buildings for Officers.		Temporary accommodation for European troops		Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval	Petty Works.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.	In the Plains.	In the Hills.																
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	45,238	6,796	...	...	36,801	20,707	5,481	19,374	...	961	4,157	1,238	19,005	2,658	33,120	10,169	16,939	1,241	2,362	104,907	5,838	16,001	8,896	361,889	*16,426*	345,463
Rajputana and Central India.	...	...	...	...	1,040	24	...	...	...	...	191	...	437	...	...	24	37	...	...	431	...	...	273	2,457	*281*	2,176
Coorg	...	...	...	...	...	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3
Upper Burma	18,563	...	...	...	...	...	3,777	...	...	...	...	...	50,227	...	836	5,652	371	...	3,901	1,728	217	...	...	85,272	...	85,272
Lower Burma	1,970	...	...	...	...	...	228	...	...	...	...	...	1,793	...	4,103	91	1,163	...	...	82	68	...	...	9,498	...	9,498
Assam	...	...	...	...	...	...	...	2	...	...	..	...	520	...	...	184	94	...	...	428	64	...	...	1,292	...	1,292
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	664	...	...	...	...	...	...	...	...	...	55	719	...	719
Bengal	...	...	...	...	...	...	...	...	...	...	...	...	168	...	6	...	...	...	...	6	50	...	...	230	..	230
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,299	22	...	...	...	1,321	...	1,321
Punjab	...	...	...	...	...	...	...	...	...	...	933	1,006	2,194	...	325	25	1,911	...	18,665	3,290	1,728	...	...	30,077	...	30,077
Madras	656	...	...	...	172	...	1,384	...	...	...	...	...	319	1	...	572	15	...	...	2,132	...	...	...	5,251	*110*	5,141
Bombay	1,474	334	391	2	43	189	...	...	...	...	...	...	155	...	73	1	30	438	...	1,286	329	...	...	4,745	*14*	4,731
TOTAL	67,901	7,130	391	2	38,056	20,920	10,873	19,376	...	961	5,281	2,244	75,482	2,659	38,463	16,718	20,560	1,679	26,227	114,312	8,294	16,001	9,224	502,754	*16,831*	485,923

No. 62D.—CLASSIFIED ABSTRACT of Expenditure from Imperial Funds on Repairs to Military Works.

PROVINCES.	Accommodation for Troops. Buildings, including subsidiary, auxiliary and hospital accommodation for European troops. In the Plains.	In the Hills.	Improvements to existing buildings. In the Plains.	In the Hills.	Buildings for Officers. In the Plains.	In the Hills.	Temporary accommodation for European troops. In the Plains.	In the Hills.	Buildings for Native Cavalry.	Buildings for Native Artillery.	Buildings for Native Infantry.	Rest-houses.	Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to hill stations or lines of Military communication.	General Cantonment Works.	Fortifications.	Dockyard or Naval.	Rent of buildings or compensation for quarters.	Petty Works.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	59,395	9,192	...	...	3,160	1,770	2,591	283	1,662	125	7,043	1,661	6,529	5,961	16,908	1,877	17,214	58,908	11,654	1,106	14,738	37,990	259,767	*10,379*	249,388
Rajputana and Central India	1,237	307	...	...	...	214	...	...	99	...	824	...	...	100	73	...	...	332	...	...	30	459	3,675	*23*	3,652
Coorg	...	...	...	...	28	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	28	...	28
Central Provinces	...	...	...	...	...	...	...	...	...	...	207	...	...	...	75	...	30	...	...	...	...	120	432	...	432
Upper Burma	4,739	...	...	...	1,567	...	...	...	...	...	5,055	...	208	2,220	492	—	2,275	4,790	479	...	286	...	22,111	...	22,111
Lower Burma	3,290	...	...	...	...	...	43	...	...	...	1,381	27	742	1,360	718	...	...	2,684	2,259	...	703	—	13,207	...	13,207
Assam	...	...	...	...	...	207	...	...	...	...	1,802	...	...	312	...	...	1,703	829	159	...	204	...	5,216	...	5,216
Bengal	...	...	...	...	...	...	...	...	...	...	586	...	32	35	111	...	...	450	200	...	576	...	1,990	...	1,990
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	682	...	14	376	90	...	...	...	1,162	...	1,162
Punjab	...	...	...	...	215	...	...	...	329	332	1,873	...	133	12	401	160	10,760	1,616	1,781	...	...	...	17,612	*30*	17,582
Madras	...	...	2,336	...	113	84	...	...	...	...	15	17	20	283	942	...	652	—*23*	140	...	505	...	5,084	...	5,084
Bombay	2,382	664	...	...	...	...	96	...	69	...	940	9	225	376	1,529	141	75	2,491	98	...	...	...	9,095	*16*	9,079
Total	71,043	10,163	2,3[illegible]	...	5,083	2,275	2,730	283	2,159	457	19,726	1,714	7,889	10,659	21,931	2,178	32,723	72,453	16,860	1,106	17,042	38,569	339,379	*10,448*	328,931

No. 62E.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	...	...	...	...	...	65	...	...	...	15	...	...	...	...	5,020	...	...	77	...	...	...	213	5,390	657	4,733
Rajputana	...	...	...	...	...	33	44	...	...	72	9	...	629	3	817	1,342	1,001	499	...	...	558	65	5,072	63	5,009
Central India	...	...	...	40	...	117	...	...	86	1,263	...	...	...	...	8	...	190	32	45	...	139	364	2,284	410	1,874
Coorg	...	...	...	...	...	31	4	...	368	...	...	...	...	251	3	35	14	438	...	63	45	281	1,533	...	1,533
Hyderabad	...	...	...	...	...	333	29	...	315	...	...	...	...	...	160	...	...	...	...	...	...	884	1,721	...	1,721
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,531	1,531	...	1,531
Baluchistan	...	...	...	...	...	10	148	...	...	10,481	...	363	...	...	10	3,221	710	4,469	57	...	178	35	19,682	...	19,682
Central Provinces	...	...	...	...	...	491	394	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	885	...	885
Upper Burma	...	...	...	...	...	1,833	955	...	85	...	...	...	...	...	1,299	10,778	6,200	34,737	5,045	...	...	24,850	85,782	...	85,782
Assam	...	...	...	...	...	796	77	...	...	...	...	...	...	...	...	...	...	...	...	...	...		873	...	873
Bengal	...	...	125	842	1,249	2,659	1,738	6,180	...	832	...	387	70	...	...	...	...	...	...	295	...	200	14,577	603	13,974
N.-W. P. and Oudh	2,834	...	...	2,786	...	1,125	79	...	425	...	...	...	1,557	...	...	...	...	...	...	...	...		8,806	...	8,806
Punjab	...	...	...	...	...	1,491	787	5,177	...	9,572	...	...	...	...	...	...	...	...	...	...	...	10,781	27,808	...	27,808
Madras	...	...	135	...	...	512	521	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,168	...	1,168
Bombay	...	22	21,270	85	...	1,875	252	...	...	497	...	39	...	...	...	...	212	147	1	...	...	...	24,400	...	24,400
TOTAL	2,834	22	21,530	3,753	1,249	11,371	5,028	11,357	1,279	22,732	9	789	2,256	254	7,317	15,376	8,327	40,399	5,148	358	920	39,204	201,512	1,733	199,779

No. 62F.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residences and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Director-General, Military Works	...	...	...	...	...	49	22	...	...	25	...	...	...	...	5,341	12	...	...	...	...	...	63	5,512	44	5,468
Rajputana	...	...	...	...	...	96	147	...	...	740	...	...	...	285	156	300	132	179	6	...	290	1	2,332	...	2,332
Central India	...	...	...	28	...	131	198	...	321	226	19	...	...	1	65	9	240	21	45	...	165	537	2,006	522	1,484
Coorg	...	...	...	...	...	29	4	...	140	...	...	1	...	37	5	255	45	32	12	...	28	51	639	...	639
Hyderabad	...	...	...	...	...	253	53	...	580	...	...	...	...	...	23	...	...	...	...	...	...	92	1,001	...	1,001
Port Blair	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,361	1,361	...	1,361
Baluchistan	...	...	...	...	...	102	53	...	...	1,125	...	5	206	...	10	519	163	1,134	196	...	187	949	4,649	...	4,649
Central Provinces	...	...	...	...	...	223	56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	279	...	279
Upper Burma	...	...	...	...	...	393	175	...	897	...	...	...	...	...	488	1,982	1,033	8,549	314	...	...	2,837	16,668	...	16,668
Assam	...	...	...	...	...	371	371	...	...	...	...	...	...	...	...	...	...	...	...	...	...	17	759	...	759
Bengal	...	...	1,074	1,614	1,558	1,013	996	6,688	...	90	...	62	71	...	...	...	...	...	...	225	...	—5	13,386	877	12,509
N.-W. P. and Oudh	52	57	...	2,272	...	1,704	417	116	58	...	...	10	118	...	...	...	...	...	...	...	...	...	4,804	...	4,804
Punjab	...	...	...	...	...	1,653	628	5,419	...	...	...	...	...	...	...	...	...	...	...	...	...	704	8,404	...	8,404
Madras	...	...	9	...	...	1,092	441	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,542	...	1,542
Bombay	...	135	3,524	7	435	1,175	593	...	...	309	...	59	...	2	...	3	24	128	7	...	...	363	6,764	...	6,764
TOTAL	52	192	4,607	3,921	1,993	8,284	4,154	12,223	1,996	2,515	19	137	395	325	6,088	3,080	1,637	10,043	580	225	670	6,970	70,106	1,443	68,663

No. 62G.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	1,108	...	...	...	...	...	...	1,108	*159*	949
Central India	12,568	...	...	...	272	...	...	12,840	*8,033*	4,807
Coorg	3,348	1,129	*—75*	7	200	...	...	4,609	...	4,609
Baluchistan	147	8,087	...	...	...	2,133	...	10,367	...	10,367
Upper Burma	14,552	39,503	4,023	3,657	...	...	...	61,735	...	61,735
Assam	83,166	...	...	...	...	...	...	83,166	...	83,166
Punjab	7,940	...	...	...	...	206	...	8,146	...	8,146
Bombay	...	...	20	...	...	...	...	20	...	20
TOTAL	122,829	48,719	3,968	3,664	472	2,339	...	181,991	*8,192*	173,799

No. 62H.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	5,966	...	...	...	...	...	...	5,966	*404*	5,562
Central India	12,305	...	...	...	265	118	...	12,688	*827*	11,861
Coorg	638	3,993	...	3,100	...	...	43	7,774	...	7,774
Baluchistan	1,476	3,418	...	...	...	657	...	5,551	...	5,551
Upper Burma	14,229	31,134	2,142	1,338	...	16	...	48,859	...	48,859
Lower Burma	...	...	1,361	...	...	...	...	1,361	...	1,361
Assam	4,661	...	...	...	...	...	...	4,661	...	4,661
Punjab	324	...	...	...	...	...	...	324	...	324
Bombay	...	...	200	...	...	...	...	200	...	200
TOTAL	39,599	38,545	3,703	4,438	265	791	43	87,384	*1,231*	86,153

No. 62I.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Petroleum operations.	Coal operations.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	14	...	...	418	...	...	...	...	...	2,355	2,787	*2,787*	...
Coorg	...	...	...	3,008	2	...	...	...	...	443	3,453	*2,243*	1,210
Baluchistan	413	...	...	238	22	...	...	2,383	34	125	3,215	...	3,215
Upper Burma	966	...	...	798	...	...	...	...	...	1,861	3,625	...	3,625
Lower Burma	...	...	...	...	...	...	232	...	...	...	232	...	232
Punjab	...	...	...	2,309	...	...	...	...	...	...	2,309	...	2,309
Bombay	...	...	...	535	...	1,329	70	...	...	...	1,934	...	1,934
								...	...				
TOTAL	1,393	...	...	7,306	24	1,329	302	2,383	34	4,784	17,555	*5,030*	12,525

No. 62J.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light Houses.	Mines.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	45	...	...	278	...	...	...	...	34	357	*357*	...
Coorg	...	...	...	2	...	...	...	...	106	108	*2*	106
Baluchistan	...	...	...	713	37	...	...	...	3	753	...	753
Upper Burma	...	...	...	22	...	...	...	...	1,667	1,689	...	1,689
Bombay	...	...	...	40	...	277	16	...	32	365	...	365
TOTAL	45	...	...	1,055	37	277	16	...	1,842	3,272	*359*	2,913

No. 62K.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Forest.	Customs.	Postal.	Telegraph.	Residences for Local Governments, etc.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Political Agencies.	Excise.	Stamps and Stationery.	Treasury and Currency.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	4	...	...	...	92	26	260	927	...	...	2,948	...	...	...	17,410	765	13,960	12,703	1,291	2,040	...	272	929	732	54,359	*2,822*	51,537
Lower Burma	...	728	1,175	511	16,902	...	...	...	...	...	...	...	...	...	18,433	214	28,454	38,608	370	13,562	...	...	1,907	30,737	151,601	...	151,601
Assam	...	...	...	...	1,438	226	...	...	...	70	...	...	...	700	3,091	139	308	54	1,737	452	73	3,004	461	1,525	13,278	*2,150*	11,128
Bengal	...	9	...	...	1,776	414	...	12,397	36	...	1,092	15,217	...	1,675	11,205	641	3,331	4,469	12,877	10,135	91	...	1,064	1,905	78,334	*2,162*	76,172
N.-W. P. and Oudh	...	...	...	...	1,425	227	...	21,487	145	...	895	...	...	1,264	9,694	335	12,716	8,500	6,072	7,594	117	145	1,221	114	71,951	*6,144*	65,807
Punjab	...	...	...	...	623	440	...	8,315	10	211	226	...	388	981	4,859	977	7,373	5,245	21,389	3,074	...	...	3,021	648	57,780	*3,348*	54,432
Madras	120	...	...	...	2,201	1,449	...	34,137	51	19	713	4,077	430	595	9,755	887	12,405	7,670	20,156	1,050	5,191	660	5,415	375	107,356	*—96*	107,452
Bombay	701	210	...	...	2,352	228	...	25,431	...	978	1,666	...	...	82	7,140	3,243	26,062	12,029	7,623	10,579	204	602	2,515	354	101,999	*6,123*	95,876
TOTAL	825	947	1,175	511	26,809	3,010	260	102,694	242	1,278	7,540	19,294	818	5,297	81,587	7,201	104,609	89,278	71,515	48,486	5,676	4,683	16,533	36,390	636,658	*22,653*	614,005

No. 62L.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Postal.	Telegraph.	Residences for Local Governments.	Secretariat Offices.	Circuit-houses not being Commissioners' Courts.	Land Revenue.	Board of Revenue.	Excise.	Stamps and Stationery.	Treasury and Currency.	Political Agencies.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Marine.	Government Experimental Farms.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	9	...	...	..	400	74	316	535	...	1	...	14	...	116	1,121	355	1,283	2,075	88	130	...	9	1,370	...	...	2	7,898	*9*	7,889
Lower Burma	...	484	393	587	987	142	...	...	...	...	...	...	66	...	2,955	900	1,977	1,448	456	529	...	...	889	15	...	5,263	17,091	...	17,091
Assam	5	...	...	...	424	85	...	...	...	...	...	...	50	1,835	...	462	752	344	547	55	...	25	1,172	...	...	1,223	6,979	*4*	6,975
Bengal	...	456	...	...	2,025	1,259	...	1,846	49	267	29	...	...	188	4,526	2,534	3,919	2,272	1,949	7,135	36	...	1,008	...	...	2,475	31,973	*1,075*	30,898
N.-W. P. and Oudh	...	...	...	...	1,217	274	...	8,485	167	761	...	...	...	1,354	1,920	1,086	1,952	7,586	2,362	1,482	9	139	686	...	161	331	29,972	*1,019*	28,953
Punjab	...	...	...	...	1,127	486	...	3,578	153	286	...	60	106	1,382	999	1,211	4,988	5,046	880	497	...	93	1,321	...	...	937	23,150	...	23,150
Madras	...	...	...	...	3,639	371	..	2,042	76	211	...	243	5	408	374	1,590	1,250	661	1,470	2,135	151	266	5,546	...	...	1,154	21,592	*151*	21,441
Bombay	165	640	...	...	3,487	280	...	8,970	...	576	...	...	435	2,045	3,296	3,147	2,032	4,700	2,552	3,597	12	131	1,314	18	...	1,017	38,414	*398*	38,016
TOTAL	179	1,580	393	587	13,306	2,971	316	25,456	445	2,102	29	317	662	7,328	15,191	11,285	18,153	24,132	10,304	15,500	208	663	13,306	33	161	12,402	177,069	*2,656*	174,413

No. 62M.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	14,012	18,194	...	...	...	...	1,164	...	...	33,370	*2,141*	31,229
Lower Burma	10,916	7,153	344	3,011	...	...	...	...	...	21,424	...	21,424
Assam	1,168	57,520	...	24	215	...	1,751	...	...	60,678	*373*	60,305
Bengal	20,082	6,990	...	...	...	...	..	...	...	27,072	*847*	26,225
N.-W. P. and Oudh	11,199	...	...	...	3,654	...	2,155	...	...	17,008	*179*	16,829
Punjab	21,989	8,420	...	...	...	...	3,062	...	...	33,471	*2,522*	30,949
Madras	10,570	...	...	...	...	...	...	...	...	10,570	...	10,570
Bombay	3,488	8,677	127	...	...	...	415	...	...	12,707	*156*	12,551
TOTAL	93,424	106,954	471	3,035	3,869	...	8,547	...	...	216,300	6,218	210,082

No. 62N.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	26,718	20,902	...	...	1,224	...	212	...	...	49,056	*109*	48,947
Lower Burma	39,617	16,369	1,671	2,723	...	...	...	...	...	60,380	...	60,380
Assam	9,097	25,834	606	...	1,664	...	4,129	...	...	41,330	*651*	40,679
Bengal	49,419	7,002	...	...	...	...	192	...	...	56,613	*38*	56,575
N.-W. P. and Oudh	73,930	6	78	...	8,330	...	3,020	515	...	85,879	*1,817*	84,062
Punjab	51,145	20,350	6	11,391	...	...	3,385	...	...	86,277	*59*	86,218
Madras	15,531	..	...	..	...	...	...	...	...	15,531	...	15,531
Bombay	57,312	18,481	4,596	115	...	...	1,017	75	...	81,596	*9*	81,587
TOTAL	322,769	108,944	6,957	14,229	11,218	...	11,955	590	...	476.662	2,683	473,979

No. 62O.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	16	...	...	9,197	767	...	...	56	...	10,036	*9,238*	798
Lower Burma	...	...	...	96	...	300	778	...	512	1,686	...	1,686
Assam	...	...	...	2,122	46	...	...	...	89	2,257	*491*	1,766
Bengal	...	...	...	..	...	334	37	...	180	551	*37*	514
N.-W. P. and Oudh	8,219	...	...	5,501	30	...	...	...	1,429	15,179	*3,327*	11,852
Punjab	179	50	...	14,110	7,354	...	...	...	1,726	23,419	*22,622*	797
Madras	458	...	...	...	...	...	...	...	...	458	...	458
Bombay	30	1,060	...	35	137	645	...	...	2,736	4,643	*19*	4,624
TOTAL .	8,902	1,110	...	31,061	8,334	1,279	815	56	6,672	58,229	*35,734*	22,495

No. 62P.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours	Light-houses.	Mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Central Provinces	...	...	...	77	...	...	..	...	694	771	*703*	68
Lower Burma	...	...	...	...	...	73	1,170	...	513	1,756	...	1,756
Assam	...	...	...	50	...	...	...	...	363	413	...	413
Bengal	...	...	...	...	...	1,394	...	...	4,705	6,099	...	6,099
N.-W. P and Oudh	1,320	...	...	61	...	...	...	...	79	1,460	*107*	1,353
Punjab	1,039	3,115	...	209	...	...	...	...	134	4,497	*3*	4,494
Madras	1,737	...	...	...	51	...	...	...	...	1,788	...	1,788
Bombay	...	49	...	6	13	248	119	...	2,504	2,939	...	2,939
TOTAL .	4,096	3,164	...	403	64	1,715	1,289	...	8,992	19,723	*813*	18,910

No. 62Q.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on CIVIL BUILDINGS—WORKS.

PROVINCES.	Postal.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	...	...	...	...	...	...	...	47	...	...	...	47	...	47
Central Provinces	...	...	...	...	...	...	...	...	324	...	...	324	...	324
Upper Burma	...	...	...	...	...	...	...	...	203	...	...	203	...	203
Lower Burma	...	...	...	...	...	...	10	...	1,932	1,643	...	3,585	...	3,585
Assam	...	...	...	...	...	...	...	8	4	256	...	268	...	268
N.-W. P. and Oudh	...	...	...	...	...	...	...	8,887	11,022	93	...	20,002	5,650	14,352
Punjab	...	388	...	200	...	...	...	3,609	3,650	1,587	...	9,434	...	9,434
Madras	...	...	...	...	...	...	...	...	...	...	828	828	...	828
Bombay	...	7	...	...	...	...	...	6,550	2,699	...	32	9,288	...	9,288
TOTAL	...	395	...	200	...	...	10	19,101	19,834	3,579	860	43,979	5,650	38,329

No. 62R.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Postal.	Land Revenue.	Excise.	Minor Department.	Law and Justice.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	...	...	...	...	...	...	27	...	11	...	...	38	...	38
Lower Burma	...	...	...	...	...	...	...	51	116	92	...	259	...	259
Assam	...	...	...	...	...	...	...	...	...	169	...	169	...	169
N.-W. P. and Oudh	...	...	...	...	...	...	...	2,679	2,994	289	44	6,006	184	5,822
Punjab	...	1,915	90	7	535	...	1	4,345	1,621	1,810	...	10,324	...	10,324
Bombay	...	...	...	...	...	...	...	290	246	...	45	581	...	581
TOTAL	...	1,915	90	7	535	...	28	7,365	4,988	2,360	89	17,377	184	17,193

No. 62S.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	...	116	...	...	...	...	...	...	...	...	116	...	116
Coorg	407	...	32	...	...	316	...	147	...	...	902	...	902
Central Provinces	384	12,806	...	...	...	...	...	348	...	...	13,538	...	13,538
Upper Burma	20	...	...	...	...	...	...	...	...	...	20	...	20
Lower Burma	13,687	10,203	...	1,672	...	...	...	...	...	...	25,562	...	25,562
Assam	1,941	31,169	...	...	...	635	...	552	...	...	34,297	...	34,297
N.-W. P. and Oudh	26,536	20,859	4,923	207	...	...	...	82	...	...	52,607	*797*	51,810
Punjab	4,713	1,161			4,673	64	...	1,164	...	...	11,775	...	11,775
Madras	148	...	46	...	...	295	...	...	...	...	489	*19*	470
Bombay	9,401	17,920	2,182	1,738	...	344	...	434	...	...	32,019	...	32,019
TOTAL	57,237	105,034			4,673	1,654	...	2,727	...	...	171,325	*816*	170,509

No. 62T.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boats-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Rajputana	200	970	...	...	...	...	...	...	...	...	1,170	...	1,170
Coorg	...	...	1,060	...	...	30	...	66	...	5	1,161	...	1,161
Central Provinces	2,012	2,288	...	...	...	...	...	...	...	...	4,300	...	4,300
Upper Burma	...	...	80	...	...	...	...	...	...	...	80	...	80
Lower Burma	4,517	3,472	...	101	...	...	...	...	...	...	8,090	...	8,090
Assam	130	22,566	...	273	...	299	...	1,204	...	...	24,472	...	24,472
N.-W. P. and Oudh	65,089	10,664	2,984	15	...	...	...	261	53	...	79,066	*374*	78,692
Punjab	14,226	18,597			1,789	743	...	2,965	...	...	38,320	...	38,320
Madras	1,382	...	164	...	...	...	681	...	...	...	2,227	...	2,227
Bombay	21,111	25,829	10,782	322	...	1,368	...	409	...	...	59,821	...	59,821
TOTAL	108,667	100,167			1,789	2,440	681	4,905	53	5	218,707	*374*	218,333

No. 62U.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Coorg	...	...	75	46	...	...	...	...	7	128	...	128
Central Provinces	1	...	...	...	...	...	...	...	...	1	...	1
Upper Burma	...	...	2,926	25	...	...	...	...	...	2,951	...	2,951
Lower Burma	436	...	8,770	825	...	1,771	...	...	370	12,172	...	12,172
Assam	...	...	354	2,636	260	...	...	...	1,011	4,261	...	4,261
N.-W. P. and Oudh	7	...	...	27	...	...	...	...	42	76	76	...
Punjab	1,420	...	54	1,559	1,823	...	...	2	487	5,345	...	5,345
Madras	...	...	...	...	13	...	...	...	...	13	...	13
Bombay	...	...	...	4,587	...	2	...	...	...	4,589	...	4,589
TOTAL	1,864	...	12,179	9,705	2,096	1,773	...	2	1,917	29,536	70	29,460

No. 62V.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Conservancy.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Coorg	...	...	3	15	...	...	...	...	34	52	...	52
Lower Burma	1,175	...	814	70	...	640	...	...	...	2,699	...	2,699
Upper Burma	...	...	11	...	...	...	...	...	...	11	...	11
Assam	...	...	248	482	144	...	...	...	728	1,602	...	1,602
Central Provinces	...	...	...	7	...	...	...	...	...	7	...	7
N.-W. P. and Oudh	280	...	...	...	519	...	...	...	919	1,718	50	1,668
Punjab	382	924	...	2,821	135	...	...	...	317	4,579	...	4,579
Madras	...	...	...	5	...	...	...	...	...	5	...	5
Bombay	...	...	...	711	...	16	...	...	...	727	...	727
TOTAL	1,837	924	1,076	4,111	798	656	...	...	1,998	11,400	50	11,350

No. 62W.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Customs.	Salt.	Opium.	Postal.	Telegraph.	Residencies and Agencies.	Land Revenue.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Khorasan	...	...	...	...	...	263	...	...	...	...	...	...	...	...	...	...	263	...	263
Baluchistan	487	...	...	..	...	716	1,038	35	...	...	...	49	...	...	...	137	2,462	...	2,462
TOTAL	487	...	...	...	...	979	1,038	35	...	...	...	49	...	...	...	137	2,725	...	2,725

No. 62X.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Forest.	Customs.	Salt.	Opium.	Mint.	Postal.	Telegraph.	Viceregal Residencies and Secretariat Offices of the Government of India.	Residences for Local Governments and Secretariat Offices.	Residencies and Agencies.	Land Revenue.	Treasury and Currency.	Minor Departments.	Educational.	Ecclesiastical.	Law and Justice.	Jails.	Police.	Medical.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	...	73	...	...	...	...	...	...	...	38	206	...	...	...	...	15	...	145	31	...	264	17	789	...	789
TOTAL	...	73	...	...	...	...	...	...	...	38	206	...	...	...	...	15	...	145	31	...	264	17	789	...	789

No. 62Y.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on ROADS and OTHER WORKS of COMMUNICATIONS.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Baluchistan	44	...	...	...	...	...	...	44	...	44
TOTAL	44	...	...	...	..	...	...	44	.	44

No. 62Z.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Boat-bridges and ferries.	Accommodation for travellers.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Mysore	...	...	...	...	...	...	503	503	...	503
Baluchistan	140	...	...	14	76	...	2	232	...	232
TOTAL	140	...	...	14	76	...	505	735	...	735

No. 62Aa.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Baluchistan	...	...	...	146	...	...	...	...	146	...	146
TOTAL	...	...	...	146	...	...	...	...	146	...	146

No. 62Ab.—CLASSIFIED ABSTRACT of EXPENDITURE from IMPERIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvement to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Petroleum oil wells.	Coal mines.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Baluchistan	...	...	...	333	...	...	...	6	339	...	339
TOTAL	...	...	...	333	...	...	...	6	339	...	339

No. 62Ac.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Assam	...	...	...	...	...	...	...	...	...	...	1,936	1,936	...	1,936
Bengal	...	...	...	...	...	200	...	...	...	...	...	200	...	200
N.-W. P. and Oudh	171	...	...	...	334	...	...	...	...	...	425	930	...	930
Madras	...	3,945	...	...	...	...	...	...	...	...	...	3,945	...	3,945
TOTAL	171	3,945	...	...	334	200	...	...	...	...	2,361	7,011	...	7,011

No. 62Ad.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Minor Departments.	Law and Justice.	Ecclesiastical.	Jails.	Police.	Educational.	Medical.	Registration.	Printing.	Public Works.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	...	...	200	...	...	...	...	...	...	...	1,085	1,285	...	1,285
N.-W. P. and Oudh	1,553	...	...	...	1,883	...	...	...	...	...	1,801	5,237	...	5,237
Madras	...	857	...	...	...	...	...	...	...	...	...	857	...	857
TOTAL	1,553	857	200	...	1,883	...	...	...	...	...	2,886	7,379	...	7,379

No. 62Ae.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Assam	...	...	680	...	...	...	...	...	...	2,088	2,768	...	2,768
N.-W. P. and Oudh	...	...	156	...	467	...	...	67	...	433	1,123	...	1,123
Madras	459	...	...	...	...	15	...	...	...	...	474	...	474
TOTAL	459	...	836	...	467	15	...	67	...	2,521	4,365	...	4,365

No. 62Af.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged, and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and Culverts.	Boats, bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	Deduct Outlay from Contributions.	NET TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Bengal	1,501	...	...	...	...	469	...	...	...	1,106	3,076	...	3,076
N.-W. P. and Oudh	...	786	426	...	301	...	...	56	...	263	1,832	...	1,832
Madras	10,511	...	...	...	...	113	...	...	...	...	10,624	...	10,624
TOTAL	12,012	786	426	...	301	582	...	56	...	1,369	15,532	...	15,532

No. 62Ag.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENT on WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	...	...	...	...	...	...	...	...	311	311	...	311
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	3,433	3,433	...	3,433
Madras	375	...	...	17,612	1,028	...	...	...	...	19,015	...	19,015
TOTAL	375	...	...	17,612	1,028	...	...	...	3,744	22,759	...	22,759

No. 62Ah.—CLASSIFIED ABSTRACT of EXPENDITURE from PROVINCIAL FUNDS by CIVIL DEPARTMENTS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENTS.

PROVINCES.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Coal mines.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Bengal	2,500	...	...	...	360	...	...	...	...	2,860	...	2,860
N.-W. P. and Oudh	...	...	...	1,300	167	...	...	...	6,020	7,487	...	7,487
Madras	11	...	...	22	...	...	...	...	...	33	...	33
Bombay	...	...	...	...	...	...	...	...	4	4	...	4
TOTAL	2,511	...	...	1,322	527	...	...	...	6,024	10,384	...	10,384

No. 62Ai.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on CIVIL BUILDINGS—WORKS.

PROVINCES.	Telegraph.	Law and Justice.	Ecclesiastical.	Excise.	Land Revenue.	Postal.	Administration.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	Registration.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Ex.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana	...	...	...	...	...	...	...	...	...	...	42	...	...	...	...	42	...	42
Central India	...	...	...	...	...	...	...	...	...	35	...	...	...	314	...	349	...	349
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	40	...	...	40	...	40
Upper Burma	...	...	...	...	..	...	...	...	...	...	...	130	...	...	...	130	...	130
Lower Burma	...	...	...	...	...	...	...	...	...	...	6	40	...	...	...	46	...	46
Bengal	1,147	6,252	34	540	1,107	532	3,773	...	3,353	2,110	233	903	3,867	3,708	43	27,602	...	27,602
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	...	...	2,549	274	...	60	...	2,883	...	2,883
Madras	...	...	...	...	...	...	149	...	...	...	2,330	2,478	397	6,402	...	11,756	4	11,752
Bombay	...	...	...	...	...	...	...	198	...	...	5,686	224	...	94	...	6,202	...	6,202
TOTAL	1,147	6,252	34	540	1,107	532	3,922	198	3,353	2,145	10,846	4,049	4,304	10,578	43	49,050	4	49,046

No. 62Aj.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to CIVIL BUILDINGS.

PROVINCES.	Customs.	Opium.	Telegraph.	Law and Justice.	Ecclesiastical.	Excise.	Land Revenue.	Postal.	Administration.	Minor Departments.	Jails.	Police.	Educational.	Medical.	Public Works.	Miscellaneous.	Registration.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Rajputana			...	...				...	...	...	...	...	47	15	...	...		62	...	62
Central India	...	...	...	...	...	...	...	...	...	...	...	34	...	...	...	83	...	117	...	117
Central Provinces	...	...	...	...	...	...	...	...	...	...	...	...	...	...	146	...	...	146	...	146
Upper Burma	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	...	...	1	...	1
Lower Burma	...	...	...	...	...	...	...	...	...	...	...	...	11	28	...	...	...	39	...	39
Bengal	16	53	158	1,664	371	17	396	486	2,860	6	2,451	863	1,792	210	1,964	2,674	17	15,998	...	15,998
N.-W. P. and Oudh	...		...	...	...	...	...	...	...		...	...	6,161	262	...	71	...	6,494	...	6,494
Madras	...	...	...	...	...	...	...	...	29	...	...	...	802	1,998	115	5,741	...	8,685	...	8,685
Bombay	...	...	...	...	...	...	...	...	38	...	...	...	6,259	73	...	50	...	6,420	...	6,420
TOTAL	16	53	158	1,664	371	17	396	486	2,927	6	2,451	897	15,072	2,587	2,225	8,619	17	37,962	...	37,962

No. 62Ak.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on ROADS and other WORKS of COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central Provinces	333	...	122	...	...	...	...	135	...	...	590	...	590
Upper Burma	...	...	...	2,891	2,103	51	25	1,370	...	52	6,492	...	6,492
Lower do.	..	...	...	2,995	1,845	237	20	314	...	103	5,514	...	5,514
Assam	..	...	...	...	...	...	...	...	...	225	225	...	225
Bengal	13,134	23,938	8,287	5,075	52,885	772	80	1,215	917	3,140	109,443	...	109,443
N.-W. P. and Oudh	45	1,343	893	272	1,575	9	...	262	...	110	4,509	...	4,509
Madras	18,515	5,621	821	5,981	16,453	862	18	184	19	4,339	52,813	90	52,723
Bombay	147	748	375	2,931	4,782	20	...	6,386	...	115	15,504	...	15,504
TOTAL	32,174	31,650	10,498	20,145	79,643	1,951	143	9,866	936	8,084	195,090	90	195,000

No. 62Al.—CLASSIFIED ABSTRACT of EXPENDITURE from INCORPORATED LOCAL FUNDS by CIVIL DEPARTMENT on REPAIRS to ROADS and OTHER WORKS OF COMMUNICATION.

PROVINCES.	Metalled and bridged roads.	Raised, bridged and unmetalled roads.	District roads, unmetalled and unraised.	Village roads.	Bridges and culverts.	Boat-bridges and ferries.	Navigable canals.	Accommodation for travellers.	Arboriculture.	Miscellaneous.	GRAND TOTAL.	*Deduct Outlay from Contributions.*	NET TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Central India	...	...	...	26	18	...	...	...	...	1	45	...	45
Rajputana	...	...	...	...	...	...	...	60	...	...	60	...	60
Central Provinces	929	13,313	3,051	553	...	215	...	479	1,178	...	9,718	...	9,718
Upper Burma	...	...	...	2,417	923	...	...	296	...	...	3,636	...	3,636
Lower do.	...	...	...	3,236	1,754	66	128	365	...	...	5,549	...	5,519
Bengal	87,974	48,108	28,188	29,555	17,371	4,904	81	4,181	2,577	2,144	225,083	...	225,083
N.-W. P. and Oudh	1,064	13,729	10,407	3,337	1,404	196	...	715	...	183	31,035	...	31,035
Madras	153,774	25,447	16,997	13,014	4,819	798	483	34	210	...	215,576	108	215,468
Bombay	1,391	6,541	11,038	20,767	1,410	1,189	...	6,390	...	86	48,812	...	48,812
TOTAL	245,132	97,138	69,681	72,905	27,699	7,368	692	12,520	3,965	2,414	539,514	108	539,406

No. 62Am.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Works of Miscellaneous Public Improvements.

PROVINCES.	Conservancy.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	...	...	...	...	...	...	...	...	50	50	...	50
Central India	...	...	...	...	...	...	...	...	27	27	...	27
Central Provinces	...	...	...	2	466	8	...	...	...	476	...	476
Upper Burma	139	...	...	7,959	295	129	...	...	612	9,134	...	9,134
Lower do.	84	...	...	1,026	591	25	...	...	381	2,107	...	2,107
Bengal	...	170	...	...	15,257	692	...	...	710	16,829	...	16,829
N.-W. P. and Oudh	...	...	...	...	...	...	...	...	52	52	...	52
Madras		190	4	5,812	1,450	102	5		1,663	9,226	...	9,226
Bombay	...	...	...	...	23,702	500	...	...	1,479	25,681	...	25,681
Total	223	360	4	14,799	41,761	1,456	5	...	4,974	63,582	...	63,582

No. 62An.—CLASSIFIED ABSTRACT of Expenditure from Incorporated Local Funds by Civil Department on Repairs to Works of Miscellaneous Public Improvements.

PROVINCES.	Conservancy.	Improvements to towns.	Paving and streets.	Markets.	Water-supply.	Sewerage and drainage.	Harbours.	Light-houses.	Miscellaneous.	Grand Total.	*Deduct Outlay from Contributions.*	Net Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rajputana	...	...	...	...	...	...	...	...	1	1	...	1
Central India	...	...	...	...	...	10	...	...	11	21	...	21
Central Provinces	...	5	...	159	545	...	...	...	23	732	...	732
Upper Burma	43	...	...	913	183	37	...	...	364	1,540	...	1,540
Lower do.	10	...	...	512	46	13	...	...	260	841	...	841
Bengal	...	5	593	...	1,334	350	...	...	959	3,241	...	3,241
N.-W. P. and Oudh	...	...	...	...	39	161	...	...	101	301	...	301
Madras		1	...	976	4,733	22	1,392		7,799	14,923	...	14,923
Bombay	...	...	...	...	12,087	9	...	...	371	12,467	...	12,467
Total	53	11	593	2,560	18,967	602	1,392	...	9,889	34,067	...	34,067

K.—Buildings and Roads.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section L.—Army.

Revenue *Rx.* 850,226. Expenditure *Rx.* 23,253,597.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				Rx.	*Rx.*	*Rx.*
Army—Effective	63	Abstract Account of Receipts and Charges	174	...	759,876	18,602,533
" Non-Effective .	63	Ditto ditto . . .	174	...	90,350	4,651,064
	63A	Detailed Account of Receipts . . .	176	850,226	...	...
	63B	Detailed Account of Charges . . .	179	23,253,597	...	...
	64*	Statement of Established Strength . .	186	...	...	...
		TOTAL .		...	850,226	23,253,597

No. 63.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1894.

ARMY RECEIPTS.

Number of corresponding Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	England.	Exchange on Receipts in England.	Total India and England.
			Rx.	Rx.	Rx.	Rx.	£	Rx.	Rx.
	EFFECTIVE SERVICES.								
III	Regimental Pay, Allowances, and Charges	176	5,891	4,769	1,358	12,018	...	...	12,018
IV	Commissariat Establishments, Supplies, and Services	176	375,890	45,280	22,537	443,707	...	...	443,707
V	Remount and Veterinary Establishments, Supplies, and Services	176	3,844	4,873	2,963	11,680	...	...	11,680
VI	Clothing Establishments, Supplies, and Services	176	44,794	18,717	12,191	75,702	8,920	5,797	90,419
VII	Barrack Establishments, Supplies, and Services	177	695	845	733	2,273	...	...	2,273
IX	Medical Establishments, Supplies, and Services	177	13,521	20,322	7,996	41,839	...	...	41,839
X	Ordnance Establishments, Stores, and Camp Equipage	177	38,603	27,828	23,654	90,085	8,646	5,619	104,350
XII	Education	177	1,210	56	34	1,300	...	...	1,300
XIII	Sea Transport Charges	178	1,314	742	835	2,891	21,982	14,285	39,158
XIV	Miscellaneous Services	178	9,488	2,526	973	12,987	88	57	13,132
	TOTAL EFFECTIVE SERVICES		495,250	125,958	73,274	694,482	39,636	25,758	759,876
	NON-EFFECTIVE SERVICES.								
XVI	Rewards for Military Services	178	976	47	31	1,054	...	...	1,054
XVIII	Military Pensions to Natives	178	1	73	...	74	...	...	74
XIX	Widows' Pensions and Compassionate Allowances	178	42,544	15,743	14,346	72,633	10,055	6,534	89,222
	TOTAL NON-EFFECTIVE SERVICES		43,521	15,863	14,377	73,761	10,055	6,534	90,350
	TOTAL ARMY RECEIPTS . Rx.		538,771	141,821	87,651	768,243	49,691	32,292	850,226

ARMY CHARGES.

Number of Grants.		For details see page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND. Stores.	ENGLAND. Other Charges.	Exchange on Charges in England.	Total India and England.
	EFFECTIVE SERVICES.		Rx.	Rx.	Rx.	Rx.	£	£	Rx.	Rx.
1	Army and Garrison Staff	179	286,999	126,098	114,157	527,254	...	...	...	527,254
2	Administrative Staff	179	104,058	50,813	45,216	200,087	...	...	...	200,087
3	Regimental Pay, Allowances, and Charges	180	4,819,456	1,516,840	1,553,330	7,889,626	...	1,070,454	695,651	9,655,731
4	Commissariat Establishments, Supplies, and Services	181	1,994,400	842,049	566,306	3,402,755	30,864	...	20,057	3,453,676
5	Remount and Veterinary Establishments, Supplies, and Services	182	180,534	56,337	60,697	297,568	...	...	...	297,568
6	Clothing Establishments, Supplies, and Services	182	174,184	48,321	20,074	242,579	200,699	...	130,427	573,705
7	Barrack Establishments, Supplies, and Services	182	136,473	51,091	43,048	230,612	...	...	...	230,612
8	Administration of Martial Law	182	22,589	9,289	8,901	40,779	...	...	...	40,779
9	Medical Establishments, Supplies, and Services	182	415,601	157,573	149,264	722,438	26,494	5,467	20,770	775,169
10	Ordnance Establishments, Stores, and Camp Equipage	183	494,151	132,228	203,695	830,074	547,202	10,062	362,147	1,749,485
11	Ecclesiastical	183	17,123	5,371	5,924	28,418	...	...	...	28,418
12	Education	183	26,566	15,674	5,678	47,918	...	...	...	47,918
13	Sea Transport Charges	184	9,600	20,654	30,085	60,339	...	271,984	176,753	509,076
14	Miscellaneous Services	184	249,209	58,091	17,888	325,188	...	4,444	2,888	332,520
15	Volunteer Corps	184	84,169	57,105	36,172	177,446	...	...	...	177,446
			9,015,112	3,147,534	2,860,435	15,023,081	805,259	1,362,411	1,408,693	18,599,444
	UNADJUSTED EXPENDITURE	185	—2,980	6,457	—388	3,089	...	...	...	3,089
	TOTAL EFFECTIVE SERVICES		9,012,132	3,153,991	2,860,047	15,026,170	805,259	1,362,411	1,408,693	18,602,533
							2,167,670			
	NON-EFFECTIVE SERVICES.									
16	Rewards for Military Services	184	9,150	1,527	1,050	11,727	...	11	7	11,745
17	Military Pensions to Europeans	185	49,931	48,561	17,092	115,584	...	2,155,127	1,400,542	3,671,253
18	Military Pensions to Natives	185	359,245	243,930	122,656	725,831	...	...	...	725,831
19	Widows' Pensions and Compassionate Allowances	185	9,840	9,980	5,294	25,114	...	94,984	61,727	181,825
20	Departmental Pensions	185	29,942	14,550	15,918	60,410	...	...	...	60,410
	TOTAL NON-EFFECTIVE SERVICES		458,108	318,548	162,010	938,666	...	2,250,122	1,462,276	4,651,064
	TOTAL ARMY CHARGES . Rx.		9,470,240	3,472,539	3,022,057	15,964,836	805,259	3,612,533	2,870,969	23,253,597
							4,417,792			

No. 63 A.—DETAILED ACCOUNT of ARMY RECEIPTS for the Year ended 31st March 1894.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
RECEIPTS UNDER GRANT III.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	1,242	237	293	1,772
Unclaimed Balances of Deserters and others	14	8	12	34
Hutting Money	...	26	...	26
Miscellaneous	4,635	4,498	1,053	10,186
TOTAL . Rx.	5,891	4,769	1,358	12,018
RECEIPTS UNDER GRANT IV.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Commissariat Provisions and Stores	42,977	26,827	16,158	85,962
Sale of Malt Liquor	281,737	8,271	1,679	291,687
Sale of Rum	14,707	1,872	1,333	17,912
Recoveries on account of Dairy Farms	869	47	173	1,089
Value of Stores issued to other Departments	5,232	2,250	...	7,482
Miscellaneous	5,534	3,994	2,398	11,926
Recoveries on account of Table Money, etc., in Inland Steamers	33	103	...	136
Cattle Farms	2,659	124	...	2,783
Receipts on account of Kheddas	11,216	...	...	11,216
Sale of Transport Cattle	2,220	556	229	3,005
Miscellaneous Transport Receipts for hire of Cattle, Sale of old Equipments, etc.	5,148	1,175	548	6,871
Miscellaneous Ambulance Receipts for hire of Cattle, Sale of old Equipments, etc.	49	56	19	124
Receipts in connection with Grass Cultivation	3,509	5	...	3,514
TOTAL Rx.	375,890	45,280	22,537	443,707
RECEIPTS UNDER GRANT V.				
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Cattle and Remounts	790	42	883	1,715
Sale of Regimental Cast Horses	2,744	3,540	612	6,896
Sale of Chargers selected by Officers	5,212	1,216	1,139	7,567
Rent of Lands	...	...	184	184
Value of Stores issued to other Departments	...	1	...	1
Miscellaneous	—4,902	74	145	—4,683
TOTAL . Rx.	3,844	4,873	2,963	11,680
RECEIPTS UNDER GRANT VI.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Clothing, etc.	9,251	4,086	2,022	15,359
Sale of Necessaries	33,056	12,238	10,095	55,389
Hyderabad Contingent	...	1,552	...	1,552
Value of Stores issued to other Departments	2,238	522	...	2,760
Miscellaneous	249	319	74	642
TOTAL IN INDIA . Rx.	44,794	18,717	12,191	75,702
IN ENGLAND:				
Value of Clothing, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Clothing and Necessaries . £				8,920
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				5,797
TOTAL . Rx.				90,419

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1894—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT VII.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Barrack and Hospital Furniture, Bedding, etc.	544	587	443	1,574
Recoveries for damaged or deficient Barrack Furniture, Utensils, etc.	126	13	138	277
Value of Stores issued to other Departments	1	85	...	86
Miscellaneous	24	160	152	336
TOTAL . Rx.	695	845	733	2,273
RECEIPTS UNDER GRANT IX.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Sale of Medical Stores	2,329	1,155	277	3,761
Stoppages from Officers for Men in Hospitals	47	28	153	228
Recoveries from Officers at the Colaba Officers' Sanitarium	...	...	110	110
Value of Stores issued to other Departments	10,003	18,873	7,061	35,937
Miscellaneous	1,142	266	395	1,803
TOTAL . Rx.	13,521	20,322	7,996	41,839
RECEIPTS UNDER GRANT X.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Sale of Ordnance Stores and Camp Equipage	46,302	10,903	17,520	74,725
Work executed in Manufacturing Departments	4	133	...	137
Value of Stores issued to other Departments	—10,904	9,141	—2,199	—3,962
Hyderabad Contingent	...	6,481	7,244	13,725
Miscellaneous	3,201	1,170	1,089	5,460
TOTAL IN INDIA . Rx.	38,603	27,828	23,654	90,085
IN ENGLAND:				
Value of accoutrements, etc., in possession of Regiments on their transfer from the Indian to the British Establishment; Proceeds of sale of unserviceable Military Stores, etc., Ordnance and Miscellaneous . £				8,646
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				5,619
TOTAL . Rx.				104,350
RECEIPTS UNDER GRANT XII.				
EDUCATION.				
Receipts for Damaged Library Books	2	...	...	2
Receipts from Schools, etc.	1,097	54	34	1,185
Miscellaneous	111	2	...	113
TOTAL . Rx.	1,210	56	34	1,300

No. 63 A.—Detailed Account of Army Receipts for the Year ended 31st March 1894—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
RECEIPTS UNDER GRANT XIII.				
SEA TRANSPORT CHARGES.				
Table Money	497	452	198	1,147
Passage Money	75	5	...	80
Recoveries of Table Money, etc., in H. M.'s Indian Troopships	718	285	637	1,640
Miscellaneous	24	...	...	24
TOTAL IN INDIA . Rx.	1,314	742	835	2,891
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, recoveries on account of messing, etc. £			21,796	
Passage of Officers and Troops:				
Recoveries on account of messing "			186	
				21,982
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				14,285
TOTAL . Rx.				39,158
RECEIPTS UNDER GRANT XIV.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	3,343	1,687	582	5,612
Fines and Penalties	...	...	4	4
Miscellaneous	6,145	839	387	7,371
TOTAL IN INDIA . Rx.	9,488	2,526	973	12,987
IN ENGLAND				
Rent of Land at Alexandria and Port Said belonging to the Indian Government . £				88
Exchange on receipts in England . Rx.				57
TOTAL . Rx				13,132
RECEIPTS UNDER GRANT XVI.				
REWARDS FOR MILITARY SERVICES.				
Decorations and Medals	976	47	31	1,054
RECEIPTS UNDER GRANT XVIII.				
MILITARY PENSIONS TO NATIVES.				
Miscellaneous	1	73	...	74
RECEIPTS UNDER GRANT XIX.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Subscriptions towards Indian Military Service Family Pensions	42,544	15,743	14,336	72,623
Artillery Charitable Fund Recoveries	...	...	10	10
TOTAL IN INDIA . Rx.	42,544	15,743	14,346	72,633
IN ENGLAND:				
Subscriptions towards Indian Military Service Family Pensions . £				10,055
EXCHANGE ON RECEIPTS IN ENGLAND . Rx.				6,534
TOTAL . Rx.				89,222
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	538,771	141,821	87,651	768,243
IN ENGLAND . £				49,691
EXCHANGE . Rx.				32,292
TOTAL . Rx.				850,226

No. 63 B.—DETAILED ACCOUNT of ARMY CHARGES for the Year ended 31st March 1894.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.
GRANT 1.				
ARMY AND GARRISON STAFF.				
Commander-in-Chief	25,064	9,167	12,168	46,399
Adjutant General's Department	27,787	10,528	11,799	50,114
Artillery Branch	9,667	3,189	2,241	15,097
Cavalry Branch	3,836	79	222	4,137
Musketry Inspection	15,258	4,461	5,448	25,167
Quarter Master General's Department	18,892	9,493	9,828	38,213
Quarter Master General's Department, Intelligence Branch	14,808	2,765	47	17,620
Gymnastic Instruction	2,263	243	1,761	4,267
Army Signalling	1,618	66	1,668	3,352
District Command and Staff	86,319	57,856	45,860	190,035
Garrison and Station Staff	36,862	16,111	9,636	62,609
Hill Sanitaria	19,471	2,282	5,869	27,622
Miscellaneous Depôts	...	4,375	7,043	11,418
Staff of Local Forces	10,312	...	47	10,359
Bazar Establishment	160	...	3	163
Station Conservancy	14,416	5,483	517	20,416
Staff, Miscellaneous	266	...	...	266
TOTAL . Rx.	286,999	126,098	114,157	527,254
GRANT 2.				
ADMINISTRATIVE STAFF.				
Personal Staff of Governor-General, Governors, and Lieutenant-Governors	8,128	3,163	4,700	15,991
Accountant General, Military Department	16,747	...	—14	16,733
Controller of Military Accounts—				
Central Branch	15,118	5,218	5,290	25,626
Accounts Branch	7,561	2,579	3,464	13,604
Pay Branch	23,042	9,988	9,416	42,446
Commissariat Branch	18,485	6,462	7,644	32,591
Commissariat Branch, Rangoon	...	6,745	...	6,745
Ordnance and Clothing Branch	9,098	5,731	4,513	19,342
Circle Pay Offices	33	1,785	5,279	7,097
Pension Pay Offices and Pension Payments	1,357	7,006	2,321	10,684
Inspection, Special Duties and Probationers	4,313	1,753	1,933	7,999
Officers in charge, Treasure Chest	176	383	670	1,229
TOTAL . Rx.	104,058	50,813	45,216	200,087

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
European Army.				
Artillery	572,952	177,331	244,307	994,590
Cavalry	250,118	91,448	46,653	388,219
Engineers	6,115	1,156	856	8,127
Sub-Marine Mining	2,531	4,073	8,431	15,035
Infantry	1,568,265	483,635	444,230	2,496,130
Invalid and Veteran Establishment	2,339	4,227	...	6,566
Staff Corps	8,074	3,227	6,168	17,469
General List, Cavalry	734	856	8	1,598
General List, Infantry	1,901	2,022	1,291	5,214
Unattached Officers	...	...	269	269
General Officers unemployed	1,312	2,685	...	3 997
Colonels' Allowances	1,915	*—5,290*	689	*—2,686*
Recruiting Rewards, etc.	838	926	1,173	2,937
Kit Money for Recruits on Enlistment	560	18	9	587
Annual Grant-in-aid of Half-mounting	630	142	47	819
Hutting Money	1,112	9	4	1,175
Marching Batta	438	139	135	712
Postage Charges	3,137	768	783	4,688
Incidental Charges of a regimental nature	5,069	1,406	1,432	7,907
Purchase of Books, etc.	4	...	87	91
	2,428,044	768,828	756,572	3,953,444
IN ENGLAND:				
Payments to the Imperial Government on account of Disbursements by the War Office in respect of Her Majesty's British Forces serving in India—			£	
For the year 1893-94			746,731	
Less—Refund of overpayment for the year 1892-93			*7,981*	
			738,750	
Sum brought to account in adjustment of Credits to the Indian Troop Service, included in the Army Effective Accounts with the War Office			1,070	
				739,820
Furlough Allowances of Officers of the Indian Service				223,199
Furlough Allowances of Officers of British Regiments serving in India				95,365
Advances to Regiments proceeding to India				4,352
Pay and Allowances during Voyage of Regiments returning from India				5,858
Outfit Allowance to Officers on promotion to commissioned rank				550
Deferred Pay issued to Non-Commissioned Officers who took their discharge when on Furlough				280
Pay and Allowances of Second Lieutenants on appointment				1,030
			£	1,070,454
EXCHANGE ON CHARGES IN ENGLAND			Rx	695,651
TOTAL EUROPEAN ARMY			Rx.	5,719,549
Native Army.				
Artillery	38,328	18	11,988	50,334
Body-Guard	5,944	2,946	5,005	13,895
Cavalry	941,439	66,063	254,534	1,262,036
Sappers and Miners	41,951	50,464	28,284	120,699
Sub-Marine Mining	700	753	1,454	2,907
Infantry	1,238,215	594,266	465,320	2,297,801
Recruiting Depôts	6,885	...	...	6,885
Hutting Money	10,207	6,909	5,091	22,207
Marching Batta	1,605	422	2,293	4,320
Incidental Charges of a regimental nature	3,366	1,779	1,531	6,676
Kit Money for Recruits on enlistment	21,388	10,036	8,656	40,080
Annual Grant-in-aid of Half-mounting	32,782	12,056	8,929	53,767
Postage Charges	2,489	676	757	3,922
Purchase of Books and Periodicals	...	3	4	7
Reserve Forces.				
Pay (including good-conduct pay) of the men of the Active Reserve	44,724	1,576	2,710	49,010
Pay (including good-conduct pay) of the men of the Garrison Reserve	320	24	157	501
Allowance for Road Expenses	1,069	21	45	1,135
TOTAL NATIVE ARMY. Rx.	2,391,412	748,012	796,758	3,936,182
TOTAL — INDIA	4,819,456	1,516,840	1,553,330	7,889,626
TOTAL — ENGLAND			£	1,070,454
TOTAL — EXCHANGE			Rx.	695,651
			TOTAL Rx	9,655,731

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Establishment.				
Supervising Staff	26,270	6,189	5,624	38,083
Executive Establishments	130,674	66,003	47,674	244,351
Subordinate Establishment	99,924	44,444	29,447	173,815
Ambulance Transport	23,835	14,879	7,508	46,222
Khedda Establishment and Charges	8,813	...	...	8,813
Cattle Farm (Hissar)	3,247	...	12	3,259
Cattle Depôt (Hoonsoor)	1	838	...	839
Agent for Government Consignments, Calcutta	*−1,527*	...	...	*−1,527*
Supplies.				
Provisions for Europeans	392,517	190,224	148,949	731,690
Provisions for Natives	64,375	124,605	44,271	233,251
Compensation to Natives for dearness of Provisions	126,830	87,774	59,098	273,702
Compensation to Native Cavalry for dearness of Forage	6,069	...	25,874	31,943
Purchase of Reserve Stock	14,801	13,923	1,983	30,707
Malt Liquor purchased locally	300,973	7,661	8,445	317,079
Rum	6,429	2,836	...	9,265
Expenditure connected with Dairy Farms	531	323	745	1,599
Contingent Expenses	5	22	92	119
Services.				
Hire of Transport	27,329	28,407	4,953	60,689
Sea and Inland Water Charges	9,340	18,023	4,670	32,033
Railway Charges	286,621	53,045	73,638	413,304
Charges in connection with Grass Cultivation	56,929	4,949	88	61,966
Feed of Horses, Battery Mules, Yaboos, Bullocks and Elephants	112,121	83,513	43,682	239,316
Purchase of Battery Bullocks and Elephants	...	...	26	26
Purchase and Repair of Gear for Battery Animals	396	215	18	629
Regimental Equipments and Camp Contingencies	7,836	2,071	1,875	11,782
Implements, Godown Furniture, and Contingencies	31,639	9,959	3,609	45,207
Freight Charges of Stores from England	290	152	51	493
Miscellaneous	13,309	820	20,406	34,535
Khedda Charges	2,741	...	...	2,741
Cattle Farm (Hissar)	5,045	...	114	5,159
Cattle Depôt (Hoonsoor)	...	1,111	...	1,111
Reserve of Fodder	9,740	...	...	9,740
Transport Branch.				
Depôt and Regimental:				
Purchase of Animals	20,036	8,480	241	28,757
Feed of Animals	136,880	60,001	22,750	219,631
Feed and Keep of Reserve Mules with Regiments and Batteries	3,479	...	...	3,479
Permanent Hired Transport	16,291	...	974	17,265
Purchase and Repair of Gear, Carts, and Equipments	35,704	7,946	5,531	49,241
Rent and Repairs of Buildings	245	7	...	252*
Miscellaneous (including Clothing)	11,820	2,848	1,752	16,420
Ambulance Transport:				
Purchase of Animals	52	...	142	194
Feed of Animals	394	146	1,093	1,633
Purchase and Repair of Doolies, Gear, Carts, and Equipments	2,106	580	885	3,571
Miscellaneous (including Clothing)	227	55	86	368
Rent and Repairs of Buildings	3	...	...	3
TOTAL IN INDIA . Rx.	1,994,400	842,049	566,306	3,402,755
IN ENGLAND:				
Stores for India:				
Commissariat . . . £				30,864
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				20,057
TOTAL . Rx.				3,453,676

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 5.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMOUNT AND VETERINARY ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Supervising Staff	3,356	3	12	3,371
Establishments (Depôts)	15,424	6,691	4,299	26,414
Veterinary Inspection	4,407	2,978	2,386	9,771
Station Veterinary Hospitals	16,340	8,528	7,147	32,015
Veterinary Schools	34	...	196	230
Remount Depôt, Garden Reach	2,012	...	167	2,179
Purchase of Remounts	89,983	22,775	33,983	146,741
Feed of Cattle and Remounts	21,292	8,321	5,802	35,415
Miscellaneous	27,686	7,041	6,705	41,432
TOTAL . Rx.	180,534	56,337	60,697	297,568
GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Superintending Establishments	4,829	4,459	...	9,288
Manufacturing and Store Establishment	3,692	1,946	...	5,638
Clothing Supplies and Services, Factories	100,644	14,602	664	115,910
Clothing Supplies and Services, Regimental	18,030	3,364	3,602	24,996
Compensation in lieu of Clothing	46,989	23,950	15,808	86,747
TOTAL IN INDIA . Rx.	174,184	48,321	20,074	242,579
IN ENGLAND:				
Stores for India:				
Clothing . . . £				200,699
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				130,427
TOTAL . Rx.				573,705
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Executive Establishments	...	3,529	42	3,571
Subordinate Establishments	42,376	16,455	5,234	64,065
Barrack Furniture	...	9,482	...	9,482
Barrack Bedding	23,272	5,209	24,440	52,921
Lighting Charges	24,279	7,089	6,030	37,398
Miscellaneous	46,546	9,327	7,302	63,175
TOTAL . Rx.	136,473	51,091	43,048	230,612
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head-Quarters	6,151	25	...	6,176
Judge Advocate General's Department, Circles	5,070	5,471	4,615	15,156
Miscellaneous	11,368	3,793	4,286	19,447
TOTAL . Rx.	22,589	9,289	8,901	40,779
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Medical Establishments, Head-Quarters	10,806	74	115	10,995
Medical Establishments, Circle	...	6,410	6,407	12,817
Medical Establishments, Districts	242,646	92,584	90,839	426,069
Nursing Service	7,094	2,332	1,655	11,081
Army Hospital Corps	18,406	3,932	4,059	26,397
Medical Store Depôts	8,895	5,060	5,006	18,961
Followers' Hospitals	458	1,351	142	1,951
Miscellaneous	7,454	3,385	3,436	14,275
Medical Supplies	127,521	55,480	46,784	229,785
	423,280	170,608	158,443	752,331
Deduct—Value of Stores supplied to other Departments	*7,679*	*13,035*	*9,179*	*29,893*
TOTAL IN INDIA . Rx.	415,601	157,573	149,264	722,438
IN ENGLAND:				
Pay and Allowances of Surgeons on appointment, etc.			£ 4,344	
Outfit allowance, passage to India, etc., of Lady Nurses on appointment			1,123	
				5,467
Stores for India:				
Medical				26,494
£				31,961
EXCHANGE ON CHARGES IN ENGLAND . . . Rx.				20,770
TOTAL . Rx.				775,169

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*
GRANT 10.				
ORDNANCE ESTABLISHMENTS, STORES, AND CAMP EQUIPAGE.				
Supervising Staff	24,315	5,963	6,069	36,347
Arsenals and Depôts	93,097	44,055	50,137	187,289
Manufacturing Establishments	120,625	23,346	50,781	194,752
Fort Armaments (including Harbour Defences, Bombay)	5,705	1,434	4,288	11,427
Local supplies of Stores for Arsenals and Depôts	75,389	29,056	37,590	142,035
Local supplies for Manufacturing Establishments	116,860	11,641	38,101	166,602
Repair of Harness and Saddlery with Corps	905	387	469	1,761
Freight Charges of Stores from England	4,638	793	2,316	7,747
Freight Charges of Stores from Port to Port	281	2,869	2,443	5,593
Gymnasia Stores and Apparatus	125	43	205	373
Army Signalling Stores and Equipment	421	932	574	1,927
Expenditure for annual practice, Field Train and Field Telegraph Stores and equipment of the Corps of Sappers and Miners	3,339	2,798	2,299	8,436
Miscellaneous	14,083	3,952	5,408	23,443
Purchase and Repair of Camp Equipage	36,335	7,560	7,800	51,695
Purchase of Line Gear, etc.	7,309	9,004	5,387	21,700
	503,427	143,833	213,867	861,127
Deduct—Value of Stores supplied to other Departments	*9,276*	*11,605*	*10,172*	*31,053*
TOTAL IN INDIA . Rx.	494,151	132,228	203,695	830,074

IN ENGLAND:		
Pay and expenses of Military Officers on special duty	£ 4,878	
Pay and expenses of Military Officers under technical instruction	2,792	
Pay and expenses of Artificers on appointment to various Government Factories in India, and other miscellaneous expenditure	2,392	
		10,062
Stores for India: Ordnance and Miscellaneous		547,202
	£	557,264
EXCHANGE ON CHARGES IN ENGLAND	Rx.	362,147
TOTAL	Rx.	1,749,485

	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 11.				
ECCLESIASTICAL. (a)				
Chaplains to the Army (Presbyterian)	858	...	...	858
Chaplains to the Army (Roman Catholic)	16,265	5,371	5,924	27,560
TOTAL . Rx.	17,123	5,371	5,924	28,418
GRANT 12.				
EDUCATION.				
Army Schools (European Army)	6,394	4,042	2,335	12,771
Garrison Instruction	5,239	1,088	1,468	7,795
Lawrence Military Asylum	12,649	...	1,442	14,091
Lower Orphan Schools	408	...	...	408
Donations, etc., to Educational Institutions	1,876	10,544	433	12,853
TOTAL . Rx.	26,566	15,674	5,678	47,918

(a) Charges for Chaplains not attached to particular Regiments are treated as Civil Expenditure and included in Account No. 35, page 80.

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 13. SEA TRANSPORT CHARGES.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Sea Transport Charges, *viz.*, Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India	8,658	20,401	14,095	43,154
Her Majesty's Indian Troop Ships	314	36	15,448	15,798
Medical Comforts, etc., to Troops proceeding by Sea	628	217	542	1,387
TOTAL IN INDIA . Rx.	9,600	20,654	30,085	60,339
IN ENGLAND:			£	
Indian Troop Service			266,603	
Passage of Officers and Troops, otherwise than in Troop Ships			5,381	271,984
EXCHANGE ON CHARGES IN ENGLAND			Rx.	176,753
TOTAL . Rx.				509,076
GRANT 14. MISCELLANEOUS SERVICES.				
Examination of Military Officers in Native Languages	...	1,857	...	1,857
Miscellaneous	249,209	56,234	17,888	323,331
TOTAL IN INDIA . Rx.	249,209	58,091	17,888	325,188
IN ENGLAND:			£	
Pay and Expenses of Military Officers studying the Russian language			1,915	
Expenses of Indian Native Officers attending the opening of the Imperial Institute as a Guard of Honour			2,145	
Expenses attending the Committee on the Administration of Cantonment Regulations			384	4,444
EXCHANGE ON CHARGES IN ENGLAND			Rx.	2,888
TOTAL . Rx.				332,520
GRANT 15. VOLUNTEER CORPS.				
Establishments and Charges	44,882	33,138	18,578	96,598
Capitation Grants	34,309	22,472	16,319	73,100
Miscellaneous	3,710	1,219	1,236	6,165
Volunteer Reserve Forces	1,268	276	39	1,583
TOTAL . Rx.	84,169	57,105	36,172	177,446
GRANT 16. REWARDS FOR MILITARY SERVICES.				
Good Service Pensions	39	100	111	250
Victoria Cross	...	10	...	10
Annuities for Meritorious Services	48	28	...	76
Gratuities for Meritorious Services	...	...	9	9
Order of British India	3,198	976	625	4,799
Order of Merit	638	205	119	962
Annuities	147	33	44	224
Gratuities	319	166	142	627
Decorations and Medals	4,761	9	...	4,770
TOTAL IN INDIA . Rx.	9,150	1,527	1,050	11,727
IN ENGLAND:				
Cost of Medals			£	11
EXCHANGE ON CHARGES IN ENGLAND			Rx.	7
TOTAL Rx.				11,745

No. 63 B.—Detailed Account of Army Charges for the Year ended 31st March 1894—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 17.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MILITARY PENSIONS TO EUROPEANS.				
Retired and Invalid Pensions	49,587	48,533	17,540	115,660
Wound Pensions	247	455	—455	247
Gratuities	97	—427	7	—323
TOTAL IN INDIA . Rx.	49,931	48,561	17,092	115,584
IN ENGLAND:				
Payments to the Imperial Government on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces for service in India:				
For the year 1893-94			£ 395,639	
In settlement of the year 1892-93			10,202	
			405,841	
Pay and Pensions of Non-effective and Retired Officers of the Indian Service .			1,706,428	
Pay of Non-effective Colonels of Royal Artillery and new Line Regiments . .			27,738	
Compassionate Allowances of Officers removed from the Service, &c. . . .			1,492	
Pensions of Non-Commissioned Officers and Soldiers			12,861	
Payment to the Representatives of Lord Clive, on account of their reversionary claim to the Capital of the late "Lord Clive's Fund"			767	
			£	2,155,127
EXCHANGE ON CHARGES IN ENGLAND			Rx.	1,400,542
TOTAL . Rx.				3,671,253
GRANT 18.				
MILITARY PENSIONS TO NATIVES.				
Retired, Invalid, and Wound Pensions . . .	326,628	214,205	110,867	651,700
Gratuities	1,197	489	806	2,492
Family Pensions	31,420	29,236	10,983	71,639
TOTAL . Rx.	359,245	243,930	122,656	725,831
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Widows' Pensions	7,104	9,653	4,766	21,523
Artillery Charitable Fund	4	...	182	186
Indian Military Service Family Pensions . . .	1,650	164	298	2,112
Compassionate Allowances	1,082	163	48	1,293
TOTAL IN INDIA . Rx	9,840	9,980	5,294	25,114
IN ENGLAND:				
Pensions of Widows and Families of Officers killed in the Mutiny or otherwise in discharge of duty			£ 10,227	
Pensions of Widows and Families of Officers, &c., of the Indian Service . .			65,113	
Indian Military Service Family Pensions, towards which the Officers subscribed .			18,896	
Gratuities			748	
			£	94,984
EXCHANGE ON CHARGES IN ENGLAND			Rx.	61,727
TOTAL . Rx.				181,825
GRANT 20.				
DEPARTMENTAL PENSIONS.				
Pensions	29,509	14,338	15,545	59,392
Compassionate Allowances	157	5	188	350
Gratuities	276	207	185	668
TOTAL . Rx.	29,942	14,550	15,918	60,410
UNADJUSTED EXPENDITURE.				
Issues to Military Department not brought to account.	—1,510	6,574	—482	4,582
Transfers between Military Departments . . .	217	...	...	217
Unadjusted Expenditure charged to Advances . .	—1,687	—117	94	—1,710
TOTAL .	—2,980	6,457	—388	3,089
TOTAL EXPENDITURE, MILITARY DEPARTMENT:				
IN INDIA	9,470,240	3,472,539	3,022,057	15,964,836
IN ENGLAND			£	4,417,792
EXCHANGE ON PAYMENTS IN ENGLAND			Rx.	2,870,969
TOTAL . Rx.				23,253,597

No. 64.—STATEMENT showing the ESTABLISHED STRENGTH of the EUROPEAN and NATIVE ARMY of *India* (exclusive of NATIVE ARTIFICERS and FOLLOWERS), for the Year 1893-94.

	BENGAL.			MADRAS.			BOMBAY.			TOTAL.		
	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.	Officers.	Non-Commissioned Officers and Privates.	TOTAL.
	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
EUROPEAN ARMY.												
Artillery	289	7,429	7,718	86	2,201	2,287	122	3,192	3,314	497	12,822	13,319
Cavalry	174	3,612	3,786	58	1,204	1,262	29	602	631	261	5,418	5,679
Engineers	*199	...	199	*44	...	44	*30	...	30	*273	...	273
Infantry	957	33,156	34,113	290	10,040	10,330	261	9,036	9,297	1,508	52,232	53,740
Invalid and Veteran Establishment	5	2	7	4	15	19	1	...	1	10	17	27
Staff Corps	*480	...	480	*191	...	191	*136	...	136	*807	...	807
General List, Cavalry	*10	...	10	*10	...	10	*5	...	5	*25	...	25
General List, Infantry	*33	...	33	*19	...	19	*8	...	8	*60	...	60
General Officers unemployed	17	...	17	10	...	10	2	...	2	29	...	29
Sub-Marine Mining	1	15	16	2	21	23	4	38	42	7	74	81
TOTAL EUROPEAN ARMY	2,165	44,214	46,379	714	13,481	14,195	598	12,868	13,466	3,477	70,563	74,040
	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	TOTAL.
NATIVE ARMY.												
Artillery	25	3,512	3,537	...	390	(a) 390	8	596	604	33	4,498	4,531
Body-Guard	2	120	122	2	3	5	1	70	71	5	193	198
Cavalry	256	16,426	16,682	30	1,965	1,995	71	4,482	4,553	357	22,873	23,230
Sappers and Miners	52	1,317	1,369	57	1,530	1,587	33	837	870	142	3,684	3,826
Sub-Marine Mining	...	30	30	...	40	40	...	70	70	...	140	140
Infantry	608	62,266	62,874	288	28,001	28,289	234	22,416	22,650	1,130	112,683	113,813
TOTAL NATIVE ARMY	943	83,671	84,614	377	31,929	32,306	347	28,471	28,818	1,667	144,071	145,738
TOTAL EUROPEAN AND NATIVE ARMY	3,108	127,885	130,993	1,091	45,410	46,501	945	41,339	42,284	5,144	214,634	219,778

* Exclusive of Officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.
(a) The other rank and file of the Governor's Body-Guard are included in the strength of the Native Cavalry.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section L. L.—Special Defence Works.

Expenditure—*Rx.* 324,974.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Special Defence Works	65	Expenditure	188	...	...	324,974
			TOTAL .		...	324,974

No. 65.—ABSTRACT ACCOUNT OF EXPENDITURE on SPECIAL DEFENCE WORKS, for and to end of the Year 1893-94.

	Amount of estimate.	Amount expended: To end of previous year.	Amount expended: During the year.	Amount expended: To end of year.
INDIA.				
DIRECTOR-GENERAL OF MILITARY WORKS.				
COAST DEFENCES.	Rx.	Rx.	Rx.	Rx.
Aden Defences	343,604	305,104	2,390	307,494
Bombay „	388,752	356,317	33,800	390,117
Karachi „	175,975	172,608	1,950	174,558
Rangoon „	216,525	174,191	17,729	191,920
Bengal „	151,328	130,727	4,544	135,271
Pontoon sheers for landing heavy guns in Bombay, Karachi and Aden	16,167	14,635	368	15,003
TOTAL COAST DEFENCES	...	1,153,582	60,781	1,214,363
FRONTIER DEFENCES.				
PUNJAB AND BALUCHISTAN.				
Improving the Bala Hissar, Peshawar	8,690	7,880	...	7,880
Water-supply, Jumrood	...	1	...	1
„ Defensible Serai and Road Lundi Kotal	24,868	21,844	1,016	22,860
„ Arsenal, and Defensible position, Rawalpindi	204,562	141,997	50,449	192,446
Defensible position, Attock	94,073	54,458	24,107	78,565
Improving water-supply at Ghazi Ghât	808	720	...	720
Improvements to Ferozepore Arsenal Defences, etc.	44,523	43,363	...	43,363
Entrenched position and Block-houses for Railway Bridge at Sukkur	57,194	56,129	—337	55,792
Block-houses for Railway Bridge over Sutlej near Bhawalpore	1,893	1,853	...	1,853
New Defensible Post, including accommodation at Mooltan	82,423	75,334	...	75,334
Block-houses for Railway Bridge over Chenab at Verawala	2,602	2,606	...	2,606
Bridge-head, Shirshah	197	197	...	197
Defences of Post, Loralai	2,685	2,330	...	2,330
Miri Defences and Quetta Arsenal	138,754	132,757	88	132,845
Sind-Peshin Railway Defences	9,311	7,944	...	7,944
Defensible position in front of Quetta	182,761	181,359	700	182,059
Storage of guns, ammunition, and tramway, Quetta	5,622	5,305	—6	5,299
Accommodation for Ordnance Establishment „	1,580	1,600	...	1,600
Staff Quarters, Peshin	1,182	1,134	...	1,134
Defences of Railway Bridge over Lora at Said Hamid	4,998	4,975	—77	4,898
Chaman Post, Depôt for Stores, Magazine, &c.	21,422	20,678	618	21,296
Defences, Khojak Tunnel	15,245	15,111	—3	15,108
Targets for Experiments at Pur	1,322	1,044	84	1,128
Communications, Peshin	203,508	203,115	...	203,115
Remodelling emplacements, Quetta	33	...	21	21
TOTAL FRONTIER DEFENCES	...	983,734	76,660	1,060,394
ARMAMENTS.				
Aden Defences	249,046	156,786	24,766	181,552
Other than for Aden:—				
Coast Defences	1,338,876	1,333,746	83,588	1,417,334
Frontier Defences	493,811	78,128	18,602	96,730
TOTAL ARMAMENTS		1,568,660	126,956	1,695,616
TOTAL WORKS AND ARMAMENTS		3,705,976	264,397	3,970,373
Deduct—Chargeable to Ordinary Military Works Grant		(a) *150,409*	...	*150,409*
		3,555,567	264,397	3,819,964
ESTABLISHMENT		361,843	39,075	400,918
TOOLS AND PLANT		33,088	2,217	35,305
SUSPENSE		—*31,480*	61,108	29,628
PROFIT AND LOSS		106	...	106
TOTAL SPECIAL DEFENCE WORKS		3,919,124	366,797	4,285,921
Deduct—Amount recovered from Home Government on Account of moiety of expenditure in Aden		*87,622*	*1,881*	*89,503*
		3,831,502	364,916	4,196,418
Deduct further—Payments by Secretary of State brought to account in India		*1,168,973*	*128,057*	*1,297,030*
Exchange thereon		*507,192*	*73,912*	*581,104*
		1,676,165	201,969	1,878,134
NET OUTLAY IN INDIA		2,155,337	162,947	2,318,284
EXPENDITURE IN ENGLAND—				
On moiety, Aden Defences		94,553	16,863	111,416
„ Armaments		974,941	71,203	1,046,144
„ Other Stores, etc., for India		86,266	10,140	96,406
		1,155,760	98,206	1,253,966
EXCHANGE ON EXPENDITURE IN ENGLAND		504,367	63,821	568,188
TOTAL EXPENDITURE ON SPECIAL DEFENCE WORKS		3,815,464	324,974	4,140,438

(a)	Rx.
Aden Defences	45,675
Bombay „	11,036
Karachi „	9,875
Rangoon „	16,118
Bengal „	2,108
Sukkur „	3,924
Ferozepore Arsenal	20,486
Defensible Post, Mooltan	41,187
	150,409

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section M.—Provincial.

Expenditure *Rx.* —311,291.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Adjustment on account of Provincial Services.	66	Provincial Balances	190	2,174,217		
	67	Local Balances	191	1,650,423		
	68	Provincial and Local Surpluses and Deficits	192	...	...	—311,291
		TOTAL .			...	—311,291

No. 66.—ACCOUNT of PROVINCIAL RECEIPTS, DISBURSEMENTS, and BALANCES, for the Year ended 31st March 1894.

	Opening Balance.	Receipts.		Total.	Disbursements.		Total.	Closing Balance.	Provincial Surpluses.	Provincial Deficits.
		Revenues as per Account No. 7.	Transfers between Provincial and Local.		Expenditure as per Account No. 7.	Transfers between Provincial and Local.			Increase of Balance.	Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Central Provinces	183,636	780,016	4,903	968,555	829,899	15,792	845,691	122,864	...	60,772
Burma	447,859	1,938,968	125	2,386,952	2,029,621	125	2,029,746	357,206	...	90,653
Assam	145,241	626,236	...	771,477	612,346	42,422	654,768	116,709	...	28,532
Bengal	225,517	4,327,832	...	4,553,349	4,155,327	135,618	4,290,945	262,404	36,887	...
N.-W. Provinces and Oudh	495,679	3,308,338	182	3,804,199	3,083,555	250,120	3,333,675	470,524	...	25,155
Punjab	171,018	1,749,474	49,746	1,970,238	1,821,714	205	1,821,919	148,319	...	22,699
Madras	259,990	3,088,429	71,270	3,419,689	3,100,032	26,031	3,126,063	293,626	33,636	...
Bombay	383,122(a)	4,080,672	18,349	4,482,143	3,996,153	83,425	4,079,578	402,565	19,443	...
TOTAL . Rx.	2,312,062	19,899,965	144,575	22,356,602	19,628,647	553,738	20,182,385	2,174,217	89,966	227,811

(a) Differs from last year's closing balance for correction since made.

No. 67.—ACCOUNT of INCORPORATED LOCAL FUNDS, for the Year ended 31st March 1894.

	Opening Balance.	Receipts. Revenues as per Account No. 8.	Receipts. Transfers between Provincial and Local.	Total Revenues and Transfers.	Debt (Deposits and Advances).	Total, including Balance and Debt.	Disbursements. Expenditure as per Account No. 8.	Disbursements. Transfers between Provincial and Local.	Total Expenditure and Transfers.	Debt (Deposits and Advances).	Total, including Debt.	Closing Balance.	Incorporated Local Funds Surpluses, excluding Debt. Increase of Balance.	Incorporated Local Funds Deficits, excluding Debt. Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	13,569	15,579	...	15,579	1	29,149	14,112	...	14,112	59	14,171	14,978	1,467	...
Central Provinces	83,949	110,991	(a) 15,922	126,913	6,167	217,029	122,040	(a) 5,033	127,073	6,435	133,508	83,521	...	160
Burma	133,960	160,470	125	160,595	...	294,555	166,347	125	166,472	300	166,772	127,783	...	5,877
Assam	4,085*	85,873	42,422	128,295	4,656	137,036	108,889	...	108,889	4,871	113,760	23,276	19,406	...
Bengal	289,596	570,781	135,618	706,399	214,454	1,210,449	696,838	...	696,838	204,279	901,117	309,332	9,561	...
N.-W. Provinces and Oudh	108,465	833,622	(b) 250,125	1,083,747	995	1,193,207	1,063,057	(b) 187	1,063,244	1,509	1,064,753	128,454	20,503	...
Punjab	192,453	429,702	(c) 616	430,318	2,947	625,718	375,137	(c) 50,157	425,294	3,036	428,330	197,388	5,024	...
Madras	577,309	922,208	(d) 26,498	948,706	425,217	1,951,232	1,133,758	(d) 71,737	1,205,495	382,677	1,588,172	363,060	...	256,789
Bombay	370,094*	468,468	(e) 113,153	581,621	3,125	954,840	500,125	(e) 48,077	548,202	4,007	552,209	402,631	33,419	...
TOTAL . Rx.	1,773,480	3,597,694	584,479	4,182,173	657,562	6,613,215	4,180,303	175,316	4,355,619	607,173	4,962,792	1,650,423	89,380	262,826

* Differs from last year's closing balance for correction since made.
(a) Includes Rx. 130 on account of transfers from one Local Fund to another.
(b) " Rx. 5 " " " "
(c) " Rx. 411 " " " "
(d) " Rx. 467 " " " "
(e) " Rx. 29,728 " " " "

No. 68.—ACCOUNT of Provincial and Local Surpluses and Provincial and Local Deficits, for the Year ended 31st March 1894.

	Provincial Surpluses, as per Account No. 66.	Local Fund Surpluses as per Account No. 67.	Total Provincial and Local Surpluses.	Provincial Deficits, as per Account No. 66.	Local Fund Deficits, as per Account No. 67.	Total Provincial and Local Deficits.	Provincial and Local Surpluses. Increase of Balance.	Provincial and Local Deficits. Decrease of Balance.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	...	1,467	1,467	...	...	...	1,467	...
Central Provinces	...	...	...	60,772	160	60,932	...	60,932
Burma	...	...	...	90,653	5,877	96,530	...	96,530
Assam	...	19,406	19,406	28,532	...	28,532	...	9,126
Bengal	36,887	9,561	46,448	...	...	...	46,448	...
N.-W. Provinces and Oudh	...	20,503	20,503	25,155	...	25,155	...	4,652
Punjab	...	5,024	5,024	22,699	...	22,699	...	17,675
Madras	33,636	...	33,636	...	256,789	256,789	...	223,153
Bombay	19,443	33,419	52,862	...	...	...	52,862	...
TOTAL . Rx.	89,966	89,380	179,346	227,811	262,826	490,637	100,777	412,068
							311,291	

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Section N.—Expenditure not charged to Revenue.

Expenditure *Rx.* 3,621,252.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Amount of each Account. Detail.	Major Head Total. Revenue.	Major Head Total. Expenditure.
				Rx.	*Rx.*	*Rx.*
Capital Expenditure on Railways and Irrigation Works not charged against Revenue.	69	General Abstract of Expenditure and Results (Summary) . . .	194	...	...	...
	70	State Railways—Construction . .	196	...	...	2,939,568
	70A	Detailed Account of East Indian Railway	198	543,377	...	...
	70B	" " Eastern Bengal Railway . .	199	34,285	...	...
	70C	" " Oudh and Rohilkhand Railway .	200	*—21,434*	...	...
	70D	" " North-Western Railway . .	201	*—31,323*	...	...
	70E	" " South Indian Railway . .	202	75,034	...	...
	71	Irrigation Works—Construction .	203	...	...	681,684
Redemption of Liabilities.	72	Capital Charge involved in Redemption of Liabilities	205	...	...	...
General Public Works Statements.	73	Details of Expenditure on Establishment	206		...	...
	74	Charges for Establishment and the percentage it bears to the outlay on works and repairs	210		...	...
	74A	Details and distribution of Expenditure on Tools and Plant . . .	212		...	...
				TOTAL .	...	3,621,252

No. 69.—SUMMARY of CAPITAL EXPENDITURE

[Rx. 1 is recorded for every 10 rupees, in respect of

YEARS.	CONSTRUCTION.* Railways. India.	England.	Exchange.	TOTAL.	Irrigation. India.	England.	Exchange.	TOTAL.	Total. Construction.	No. of Items.
1	2	3	4	5	6	7	8	9	10	
	Rx.	£	Rx.	Rx.	Rx.	£	Rx.	Rx.	Rx.	
Prior to 1867-68	107,195	...	...	107,195	5,293,139	...	...	5,293,139	5,400,334	1
1867-68 . .	594	...	...	594	213,519	...	...	213,519	214,113	2
1868-69 . .	213,743	338,655	11,721	564,119	452,996	14,000	485	467,481	1,031,600	3
1869-70 . .	113,229	79,213	2,495	194,937	856,895	1,092,409	34,412	1,983,716	2,178,653	4
1870-71 . .	389,341	50,462	3,376	443,179	699,957	1,281	86	701,324	1,144,503	5
1871-72 . .	493,592	146,853	5,550	645,995	987,208	824	31	988,063	1,634,058	6
1872-73 . .	1,129,105	299,407	16,398	1,444,910	781,944	4,140	227	786,311	2,231,221	7
1873-74 . .	1,439,112	954,420	70,403	2,463,935	1,146,791	56,245	4,149	1,207,185	3,671,120	8
1874-75 . .	2,013,620	1,114,554	92,737	3,220,911	1,236,930	18,679	1,554	1,257,163	4,478,074	9
1875-76 . .	2,449,790	743,639	81,652	3,275,081	1,176,296	4,269	469	1,181,034	4,456,115	10
1876-77 . .	2,282,346	616,118	104,906	3,003,370	1,020,370	3,096	527	1,023,993	4,027,363	11
1877-78 . .	2,885,575	1,146,549	176,946	4,209,070	884,903	274	43	885,220	5,094,290	12
1878-79 . .	2,808,387	683,406	145,210	3,637,003	834,104	9,463	2,011	845,578	4,482,581	13
1879-80 . .	3,833,092	782,175	158,271	4,773,538	664,363	3,206	649	668,218	5,441,756	14
1880-81 . .	4,008,509	1,265,375	256,404	5,530,288	698,420	...	...	698,420	6,228,708	15
1881-82 . .	2,376,805	802,816	165,622	3,345,243	701,820	...	...	701,820	4,047,063	16
1882-83 . .	1,679,282	448,416	102,863	2,230,561	827,323	1,762,582	404,324	2,994,229	5,224,790	17
1883-84 . .	2,907,115	760,825	175,913	3,852,853	984,527	21,384	4,886	1,010,797	4,863,650	18
1884-85 . .	3,396,531	1,077,705	261,874	4,736,110	947,966	4,458	1,083	953,507	5,689,617	19
1885-86 . .	3,584,157	1,787,175	562,551	5,933,883	756,352	6,594	2,076	765,022	6,698,905	20
1886-87 . .	3,711,856	1,321,074	496,810	5,529,740	655,103	2,009	755	(a)657,867	6,187,607	21
1887-88 . .	757,670	1,109,027	466,024	2,332,721	617,023	6,919	2,907	626,849	2,959,570	22
1888-89 . .	70,184	772,021	359,214	1,201,419	533,034	4,357	2,027	539,418	1,740,837	23
1889-90 . .	1,368,937	997,588	447,667	2,814,192	456,063	1,963	881	458,907	3,273,099	24
1890-91 . .	1,513,544	1,072,357	350,394	2,936,295	569,183	7,306	2,387	578,876	3,515,171	25
1891-92 . .	2,203,339	864,309	375,337	3,442,985	817,735	10,676	4,636	833,047	4,276,032	26
1892-93 . .	3,121,890	1,034,673	622,486	(b)4,779,049	587,353	9,391	5,650	602,394	5,381,443	27
1893-94 . .	2,899,769	711,971	462,685	4,074,425	734,242	13,299	8,642	756,183	4,830,608	28
TOTAL .	53,758,309	20,989,783	5,975,509	80,723,601	26,135,559	3,058,824	484,897	29,679,280	110,402,881	

* Construction includes purchase, if not effected by means of an annuity or by incurring a *specific* amount of debt. The purchase of the Calcutta £500; in 1870-71, £11,067; in 1874-75, £83,800; in 1875-76, £4,250: total, £634,157. The purchase of the Nalhati Railway, under England 1869-70, £1,043,698. The purchase of the Madras Irrigation and Canal Company's Under

† Includes Rx. 10,675 in respect to

‡ The difference between the figures shewn in this column and those in columns 4 and 8 in respect of the years prior to 1884-85, is the Exchange on

Rx. 2,187 in respect

(a) Is made up thus:—

Bengal Canals . .	3,134
Madras „ . .	2,685
Bombay „ . .	12,329
	18,148

(b) Amount of Outlay on the Bimlipatam Survey charged

DISTRIBUTION of CAPITAL EXPENDITURE on STATE RAILWAYS

	India, General.	Central Provinces.	Burma.	Assam.
STATE RAILWAYS.				
India . . . . . *Rx.*	734,445	*—9,419*	249,606	69,259
Deduct—Charged to Revenue *Rx.*	...	...	...	*2,254*
„ „ Famine *Rx.*	...	...	...	...
Net—India . . . . *Rx.*	734,445	*—9,419*	249,606	67,005
England . . . . £	97,654	12,150	50,898	...
Exchange . . . . *Rx.*	60,631	7,984	33,493	...
TOTAL . *Rx.*	892,730	10,715	333,997	67,005
IRRIGATION AND NAVIGATION.				
India . . . . . *Rx.*	...	...	...	...
England . . . . £	...	...	...	...
Exchange . . . . *Rx.*	...	...	...	...
TOTAL . *Rx.*	...	...	...	...

on RAILWAYS and IRRIGATION WORKS.

transactions in India, including those of "Exchange."]

MANNER IN WHICH THE CHARGES FOR CONSTRUCTION IN THE PRECEDING COLUMNS HAVE BEEN RECORDED IN THE ACCOUNTS.

No. of Items.	CHARGED AGAINST REVENUE. Famine Insurance. Railways.	Famine Insurance. Irrigation Works.	Frontier Railways prior to 1884-85.	Preliminary Expenditure on Railways not originally charged to Construction	Railways other than those in the preceding columns.	Irrigation Works other than those under Famine Insurance.	Exchange prior to 1884-85. ‡	Total charged against Revenue.	Not charged against Revenue.	Total Construction.	Capital charge involved by incurring a *specific* amount of debt in purchase, or in the Redemption of Liabilities.	GRAND TOTAL.
	11	12	13	14	15	16	17	18	19 = 10 — 18	20 = 10	21	22 = 20 + 21
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	*Rx.*
1	...	...	...	107,195	...	5,293,139	...	5,400,334	...	5,400,334	...	5,400,334
2	...	...	...	...	...	*—5,736*	...	*—5,736*	219,849	214,113	...	214,113
3	..	...	...	...	...	*—1,853*	12,206	10,353	1,021,247	1,031,600	...	1,031,600
4	...	...	...	835	737	*—58,057*	36,907	*—19,578*	2,198,231	2,178,653	...	2,178,653
5	...	...	...	2,239	*—11,808*	*—17,197*	3,459	*—23,307*	1,167,810	1,144,503	...	1,144,503
6	...	...	...	10,312	*—14,487*	4,178	5,581	5,584	1,628,474	1,634,058	...	1,634,058
7	...	...	..	20,618	*—5,755*	15,164	16,625	46,652	2,184,569	2,231,221	...	2,231,221
8	...	...	...	21,633	17,776	4,391	74,013	117,813	3,553,307	3,671,120	...	3,671,120
9	...	...	...	16,659	97,822	20,218	93,804	228,503	4,249,571	4,478,074	...	4,478,074
10	...	...	...	9,934	19,746	74,750	81,056	185,486	4,270,629	4,456,115	...	4,456,115
11	...	...	...	4,154	34,106	80,051	99,768	218,079	3,809,284	4,027,363	...	4,027,363
12	...	...	...	1,628	49,268	79,093	173,249	303,238	4,791,052	5,094,290	...	5,094,290
13	...	...	...	*—645*	172,427	49,154	139,103	360,039	4,122,542	4,482,581	...	4,482,581
14	...	...	1,334,350	78	451,727	70,087	151,936	2,008,178	3,433,578	5,441,756	†9,576,614	15,018,370
15	...	...	2,293,615	4,477	19,303	84,350	240,458	2,642,203	3,586,505	6,228,708	...	6,228,708
16	614,551	135,449	224,682	86,241	205,996	943	122,984	1,390,846	2,656,217	4,047,063	586,300	4,633,363
17	*—129,101*	263,443	259,500	2,829	213,791	2,237	492,334	1,105,033	4,119,757	5,224,790	480,333	5,705,123
18	626,161	283,217	102,929	6,018	*—264,922*	299	150,810	904,812	3,958,838	4,863,650	566,261	5,429,911
19	946,457	253,046	...	...	263,501	...	...	1,463,004	4,226,613‡	5,689,617	1,314,746	7,004,363
20	589,000	186,807	...	...	632,055	15,679	...	1,423,541	5,275,364	6,698,905	1,086,045	(*a*)7,784,950
21	200,000	107,979	...	23,558	183,077	2,509	...	517,123	5,670,484	6,187,007	4,914,546	11,102,153
22	...	91,006	...	...	80,945	2,795	...	174,746	2,784,824	2,959,570		2,959,570
23	...	70,537	...	907	22,401	8,991	...	102,836	1,638,001	1,740,837	10,336,049	12,076,886
24	...	71,457	...	14,760	4,974	8,518	...	99,709	3,173,390	3,273,099	...	3,273,099
25	...	74,392	...	59,324	*—4,812*	20,635	...	149,539	3,365,632	3,515,171	4,692,557	8,207,728
26	484,795	77,931	...	24,621	163,233	25,452	...	776,032	3,500,000	4,276,032	...	4,276,032
27	984,469	60,793	...	(*b*)*—106*	339,487	10,510	...	1,395,153	3,986,290	5,381,443	...	5,381,443
28	1,060,954	56,351	...	...	73,903	(*a*)18,148	...	1,209,356	3,621,252	4,830,608	...	4,830,608
	5,377,586	1,732,408	4,215,076	417,269	2,744,491	5,808,448	1,894,293	22,189,571	88,213,310	110,402,881	33,553,451	143,956,332

and South-Eastern Railway is included in the following years: under India in 1868-69, Rx. 202,388; under England in 1868-69, £332,152; in 1869-70, in 1871-72, £30,000. The purchase of the East India Irrigation Company's Undertaking, under England, in 1868-69, £14,000; and in takings, under England, in 1882-83, £1,762,582; in 1883-84, £12,785; in 1884-85, £702; in 1885-86, £2,144.

R1,06,750 Debt incurred in India.

cost of English Stores included in columns 3 and 7 transferred in India to other services. The differences amount to Rx. 127,840 in respect of Railways, and of Irrigation Works.

to Construction in 1892-93 now written back.

and IRRIGATION WORKS not charged against REVENUE, by PROVINCES during 1893-94.

Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
—58	198,933	521,190	1,125,447	10,366	2,899,769
...	...	...	*63,993*	*7,656*	*73,903*
...	...	...	*1,060,954*	...	*1,060,954*
—58	198,933	521,190	500	2,710	1,764,912
71,259	195,108	280,878	...	4,024	711,971
46,803	125,610	185,516	...	2,648	462,685
118,004	519,651	987,584	500	9,382	2,939,568
35,531	47,209	352,104	175,643	49,563	660,050
7,958	...	4,030	48	1,077	13,113
5,171	...	2,619	31	700	8,521
48,660	47,209	358,753	175,722	51,340	681,684

N.—Exp. not charged to Revenue.

No. 70.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE

PROVINCES AND RAILWAYS.	No. of Railways.	EXPENDITURE DURING THE YEAR.						
						DEDUCT		
		Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange.	*Receipts on Capital Account.*	*Stores and advances paid for in previous years & charged to works in current year in excess of payments on the same account.*	NET TOTAL.
		Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
India, General.								
East Indian	1	479,804	11,182	52,909	...	*518*	...	543,377
Rajputana-Malwa	2	19,756	...	18,584	...	...	...	38,340
Holkar	3	2,179	...	...	...	...	...	2,179
Godhra-Rutlam	4	552,001	18,718	...	...	*254*	*144,320*	427,045
Palanpur-Deesa	5	19,362	1,005	...	...	*11,204*	...	(*a*) 9,163
Bhopal	6	19,215	...	...	...	...	...	19,215
Store-keeper for State Railways	7	...	...	*—51,697*	...	*1*	...	*—51,698*
Expenditure in England for Stores purchased and remaining unappropriated	8	...	...	*—94,891*	...	...	...	*—94,891*
Central Provinces.								
Wardha Coal	9	...	...	...	...	...	...	...
Warora Colliery	10	2,896	198	8,166	...	...	...	11,260
Umaria Colliery	11	*—5,251*	...	1,004	...	...	...	*—4,247*
Bilaspur-Etawah	12	...	...	...	...	...	...	...
Nagpur-Chhattisgarh Depreciation Account	13	12,162	...	...	...	...	*8,460*	3,702
Burma.								
Burma	14	39,116	*—104*	24,676	...	...	...	63,688
Mu Valley	15	262,697	51,995	...	...	*649*	*43,734*	270,309
Assam.								
Assam-Bengal	16	66,974	...	31	...	...	...	67,005
Jorhat	17	2,522	...	...	...	*1*	*337*	2,184
Cherra-Companyganj	18	265	...	...	...	*195*	...	70
Bengal.								
Eastern Bengal system	19	106,684	599	...	...	*68*	*1,671*	105,544
Tirhoot	20	18,819	...	...	...	...	*6,359*	12,460
Ranaghat-Bhagwangola	21	...	...	...	...	...	...	...
North-Western Provinces and Oudh.								
Oudh and Rohilkhand	22	7,451	...	29,115	...	...	...	36,566
Cawnpore-Achneyra	23	7,590	...	...	...	..	...	7,590
Lucknow Rae-Bareli-Benares	24	133,111	3,431	...	...	*18*	*54,004*	82,520
Bareilly-Rampur-Moradabad	25	456,525	13,318	...	...	*588*	*76,280*	392,975
Lucknow-Bareilly	26	...	...	...	...	...	...	...
Punjab.								
North-Western	27	144,139	1,833	38,096	...	*96*	...	183,972
North-Western—Gradient improvements	28	184,668	8,532	...	...	*143*	*48,197*	144,860
Peshawar Railway Reserve	29	...	...	...	...	...	...	...
Frontier Railways Reserve Material	30	...	883	12,966	...	*2*	...	13,847
Mushkaf-Bolan	31	509,669	33,837	19,014	...	*1,034*	...	561,486
Mari-Attock	32	93,613	11,806	...	...	*229*	*21,588*	83,602
Sind-Pishin Petroleum Operations	33	*—775*	...	...	...	...	*1,139*	*—1,914*
Rewari-Ferozepore	34	1,731	...	...	...	...	...	1,731
Madras.								
South Indian	35	202,603	3,970	...	...	*419*	*131,120*	75,034
Bellary-Kistna	36	...	...	...	...	...	...	...
Bezvada Extension	37	522	...	...	...	*22*	...	500
Mayavaram-Mutupet	38	120,803	7,587	...	...	...	*64,397*	63,993
Guntakal-Mysore Frontier	39	8,738	1,339	...	...	*5*	*141*	9,931
East Coast	40	1,069,851	74,212	...	...	*1,662*	*166,412*	975,989
Vizagapatam-Raipur	41	...	...	...	...	...	...	...
Bombay.								
Southern Mahratta	42	...	...	...	...	...	...	...
Dhond-Manmad	43	2,350	82	6,950	...	...	...	9,382
Hyderabad-Umarkot	44	4,852	1,454	1,353	...	*3*	...	7,056
TOTAL CONSTRUCTION OF STATE RAILWAYS		4,547,542	245,877	66,276	...	*17,111*	*768,159*	4,074,425

Deduct—Amount charged to the Ordinary Grant	Construction of Railways charged to Revenue	*73,903*
	Famine Relief and Insurance	*1,060,954*
		2,939,568
Net—Charged to State Railways—Construction	India . . . . Rx.	1,764,912
	England . . . . £	711,971
	Exchange . . . . Rx.	462,685
	TOTAL . Rx	2,939,568

(*a*) Outlay during the year . . . . Rx. 20,367
Deduct—
Contribution by Palanpur Durbar . . . . „ 11,204
Net State Outlay . 9,163

on the CONSTRUCTION of STATE RAILWAYS during, and to end of, the Year 1893-94.

TOTAL EXPENDITURE TO 31ST MARCH 1894.									
Construction (including Plant and Rolling-stock).	General Charges.	Stock and Advances.	Exchange on Expenditure in England.	TOTAL.	*Less Receipts on Capital Account.*	NET TOTAL.	No. of Railways.	REMARKS.
Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		
3,905,051	123,656	535,058	16,996	4,580,761	*1,001,005*	3,579,756	1	*See* Account No. 70A.
7,991,140	563,501	443,707	372,686	9,371,034	*16,332*	9,354,702	2	
1,159,723	135,405	...	17,410	1,312,538	*4,095*	1,308,443	3	
1,167,692	55,870	128,395	...	1,351,957	*659*	1,351,298	4	
37,605	1,491	...	...	39,096	*18,500*	20,596	5	
214,231	...	...	...	214,231	*411*	(*b*) 213,820	6	(*b*) Represents amount contributed by the State for Construction Rx. 207,763 and Survey Charge Rx. 6,057.
2,596	...	2,340	...	4,936	*252*	4,684	7	
...	...	7,262	...	7,262	...	7,262	8	
438,472	45,259	...	19,092	502,823	*4,054*	498,769	9	
136,062	302	30,307	1,204	167,875	*181*	167,694	10	
84,473	6,628	8,426	6	99,533	*10*	99,523	11	
7,473	...	...	42	7,515	*1*	7,514	12	
47,866	...	5,567	...	53,433	*1*	53,432	13	
4,745,059	370,812	126,870	125,061	5,367,802	*17,100*	5,350,702	14	
1,446,860	209,426	141,405	...	1,797,691	*3,218*	1,794,473	15	
81,196	...	39	...	81,235	...	81,235	16	
75,851	4,125	1,420	...	81,396	*313*	81,083	17	
67,529	10,785	...	...	78,314	*414*	77,900	18	
6,351,997	479,575	193,070	167,753	7,192,395	*124,631*	7,067,764	19	*See* Account No. 70B.
2,257,949	136,556	34,518	78,469	2,507,492	*9,129*	2,498,363	20	
27,703	2,568	...	...	30,271	*27*	30,244	21	
160,548	...	214,335	...	374,883	*330,207*	44,676	22	*See* Account No. 70C.
1,070,268	61,944	...	36,548	1,168,760	*6,231*	1,162,529	23	
233,406	12,431	...	...	245,837	*28*	245,809	24	
611,120	29,301	23,776	...	664,197	*774*	663,423	25	
478,221	30,658	...	4,215	513,094	*980*	512,114	26	
27,077,523	1,852,096	1,102,367	945,588	30,977,574	*733,871*	30,243,703	27	*See* Account No. 70D.
596,025	30,362	10,569	...	636,956	*143*	636,813	28	
...	...	36,776	...	36,776	...	36,776	29	
...	3,338	391,575	40,884	435,797	*2*	435,795	30	
879,293	69,357	66,172	...	1,014,822	*2,153*	1,012,669	31	
336,229	28,190	18,495	...	382,914	*301*	382,613	32	
10,081	...	2,387	...	12,468	*1*	12,467	33	
1,129,179	73,612	...	80,939	1,283,730	*947*	1,282,783	34	
2,470,269	225,454	259,784	24,236	2,979,743	*386,936*	2,592,807	35	*See* Account No. 70E.
1,130,357	157,354	322,934	49,109	1,659,754	*2,001*	1,657,753	36	
131,173	11,728	...	...	142,901	*247*	142,654	37	
196,931	23,739	6,499	...	227,169	...	227,169	38	
523,408	61,640	767	...	585,815	*5*	585,810	39	
3,344,613	268,910	220,895	...	3,834,418	*4,432*	3,829,986	40	
24,505	...	...	...	24,505	*1*	24,504	41	
34,178	7,147	13,262	20,151	74,738	*22,031*	52,707	42	
969,270	77,580	7,109	65,699	1,119,658	*1,572*	1,118,086	43	
157,566	11,744	1,395	...	170,705	*7*	170,698	44	
71,810,691	5,182,544	4,357,481	2,066,088	83,416,804	*2,693,203*	80,723,601		
						6,478,434		
						5,464,197		
						68,780,970		
						43,480,444		
						19,608,070		
						5,692,456		
						08,780,970		

N.—Exp. not charged to Revenue.

No. 70A.—CAPITAL ACCOUNT of the EAST INDIAN RAILWAY during, and to end of the Year 1893-94.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures and Debenture Stock	£	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	£	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity	Rx.	...	10,675	10,675
India 3½ per cent Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	£	...	223,630	223,630
Total		...	12,043,440	12,043,440
Capital Outlay incurred since purchase of Line:				
Overdrawn Capital to 31st December 1879	Rx.	...	264,527	264,527
Capital Account: Preliminary Expenses	"	181	18,613	18,794
Land	"	4,992	105,780	110,772
Formation	"	29,533	112,299	141,832
Bridge-work	"	48,850	514,082	562,932
Fencing	"	11,932	31,714	43,646
Ballast and Permanent-way	"	209,238	1,025,051	1,234,289
Stations and Buildings	"	31,036	606,684	637,720
Plant	"	12,131	104,118	116,249
Ferries, etc.	"	17,099	42,359	59,458
Rolling-stock	"	109,039	522,337	631,376
General Charges	"	11,182	112,474	123,656
Suspense Account	"	52,909	482,149	535,058
Exchange	"	...	16,996	16,996
Collieries Block	"	5,773	77,683	83,456
Total Debt and Capital Outlay of the Line	Rx.	543,895	16,080,306	16,624,201
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*848,751*	*848,751*
(2) Stores made over to the new Undertaking	"	...		
(3) Sale-proceeds of surplus stores and dismantled buildings	"	*518*	*151,736*	*152,254*
Total Deductions		*518*	*1,000,487*	*1,001,005*
Capital Outlay	Rx.	543,377	15,079,819	15,623,196
Deduct—Charged in England	£	...	*12,032,765*	*12,032,765*
Net Outlay in India	Rx	543,377	3,047,054	3,590,431

No. 70B.—CAPITAL ACCOUNT of the EASTERN BENGAL RAILWAY during, and to end of, the Year 1893-94.

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE LINE:				
Debenture and Debenture Stock taken over	£	...	811,616	811,616
Debentures discharged in anticipation of purchase	£	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	£	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	£	...	108	108
TOTAL	£	...	1,569,784	1,569,784
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 30th June 1884	Rx.	...	42,448	42,448
Capital Account: Preliminary Expenses	"	*—73*	46,172	46,099
Land	"	3,887	405,762	409,649
Formation	"	3,961	495,680	499,641
Bridge-work	"	23,157	1,048,527	1,071,684
Fencing	"	1,589	155,398	156,987
Ballast and Permanent-way	"	10,991	1,939,392	1,950,383
Stations and Buildings	"	20,006	888,187	908,193
Plant	"	274	176,010	176,284
Ferries, etc.	"	*—11,941*	152,960	141,019
Rolling-stock	"	54,833	894,777	949,610
General Charges	"	599	478,976	479,575
Suspense Account	"	*—1,671*	194,741	193,070
Exchange	"	...	167,753	167,753
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	105,612	8,656,567	8,762,179
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores made over to the new Undertaking	Rx.	...	*72,788*	*72,788*
(2) Other Capital Receipts	"	*68*	*51,775*	*51,843*
Total Deductions		*68*	*124,563*	*124,631*
CAPITAL OUTLAY	Rx.	105,544	8,532,004	8,637,548*
Deduct—CHARGED IN ENGLAND	£	*71,259*	*3,567,971*	*3,639,230*
NET OUTLAY IN INDIA	Rx.	34,285	4,964,033	4,998,318

* The following lines comprise the Eastern Bengal system:—

	Rx.
Eastern Bengal	3,936,898
Northern "	2,428,222
Dacca	670,049
Assam-Behar	1,266,565
Kaunia-Dhurla	97,251
Barsoi-Kissengunge	133,019
Combined outlay of the system during 1893-94	105,544
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	8,637,548

N.—Exp. not charged to Revenue.

No. 70c.—CAPITAL ACCOUNT of the Oudh and Rohilkhand Railway during, and to end of, the Year 1893-94.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Discharge of Debentures of the Company which fell due in May, June and August 1888, in anticipation of purchase	£	...	1,885,000	1,885,000
Purchase of the property of the Company	£	...	5,036,049	5,036,049
Amount of Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase	£	...	3,415,000	3,415,000
Total	£		10,336,049	10,336,049
Capital Outlay incurred since purchase of Line:				
Capital Account: Preliminary Expenses	Rx.		...	...
Land	"	*—456*	*—4,222*	*—4,678*
Formation	"	144	3,318	3,462
Bridge-work	"	*—1,859*	16,242	14,383
Fencing	"	...	1,912	1,912
Ballast and Permanent-way	"	*—466*	24,129	23,663
Stations and Buildings	"	4,163	65,984	70,147
Plant	"	832	*—10,167*	*—9,335*
Rolling-stock	"	5,093	55,901	60,994
General Charges	"	...	...	...
Suspense Account	"	29,115	185,220	214,335
Total Debt and Capital Outlay of the Line	Rx.	36,566	10,674,366	10,710,932
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking	Rx.	...	*330,205*	*330,205*
(2) Other Capital Receipts	"	...	*2*	*2*
Total Deductions	*Rx.*	...	*330,207*	*330,207*
Capital Outlay	Rx.	36,566	10,344,159	10,380,725
Deduct—Charged in England	£	*58,000*	*10,505,034*	*10,563,034*
Net Outlay in India	Rx.	*—21,434*	*—160,875*	*—182,309*

BENGAL SECRETARIAT LIBRARY

No. 70D.—CAPITAL ACCOUNT of the NORTH-WESTERN RAILWAY during, and to end of, the Year 1893-94

DETAILS OF CAPITAL OUTLAY.		During the year.	To end of previous year.	TOTAL.
DEBT INCURRED IN, OR CREATED FOR, THE PURCHASE OF THE SCINDE, PUNJAB AND DELHI LINE:				
India 3½ per cent. Stock issued in redemption of portion of Annuity	£	...	4,911,621	4,911,621
TOTAL	£	...	4,911,621	4,911,621
CAPITAL OUTLAY INCURRED SINCE PURCHASE OF LINE:				
Overdrawn Capital to 31st December 1885	Rx.	...	287,047	287,047
Capital Account: Preliminary Expenses	"	*—720*	308,074	307,354
Land	"	*—125*	229,865	229,740
Formation	"	32,732	4,211,902	4,244,634
Bridge-work	"	49,066	7,062,302	7,111,368
Fencing, etc.	"	12,368	325,884	338,252
Ballast and Permanent-way	"	12,893	7,734,799	7,747,692
Stations and Buildings	"	28,775	2,323,584	2,352,359
Plant	"	*—2,543*	798,507	795,964
Ferries	"	...	62,100	62,100
Rolling-stock	"	11,693	3,573,435	3,585,128
General Charges	"	1,833	1,850,263	1,852,096
Electric Telegraph	"	...	15,885	15,885
Capital Advance and Store Advance Account	"	38,096	1,064,271	1,102,367
Exchange	"	...	945,588	945,588
TOTAL DEBT AND CAPITAL OUTLAY OF THE LINE	Rx.	184,068	35,705,127	35,889,195
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Cash Deposits, etc., made over to the new Undertaking	Rx.	...	*483,665*	*483,665*
(2) Stores made over to the new Undertaking	"			
(3) Other receipts on Capital Account	"	*96*	*250,110*	*250,206*
Total Deductions	Rx.	*96*	*733,775*	*733,871*
CAPITAL OUTLAY	Rx.	183,972	34,971,352	35,155,324*
Deduct—CHARGED IN ENGLAND	£	*215,295*	*12,540,418*	*12,755,713*
NET OUTLAY IN INDIA	Rx.	*—31,323*	22,430,934	22,399,611

* The following lines comprise the North-Western system:—

	Rx.
Punjab Northern, Northern and Southern Sections, to close of 1884-85	7,635,235
Sind-Pishin, Southern Section, ditto	1,413,143
,, Darwaza-Quetta, to close of 1887-88	253,305
Sind-Sagar, Eastern Section, ditto	214,942
Bolan temporary line ditto	268,651
Sind-Pishin Main Line to close of 1889-90	4,826,849
Sind-Sagar, Western Section, to close of 1889-90	2,137,354
Bolan High Level Line ditto	137,869
Indus Valley State Railway to close of 1884-85	7,591,163
Sutlej Bridge (Ferozepore) to close of 1887-88	523,875
Ferozepore Tramway	13,372
Chenab Bridge to end of 1890-91	398,282
Jammu-Kashmir ditto	26,572
Mianwali-Mari Branch	116,028
Chaman Extension	1,540,890
Amritsar-Pathankote	561,034
Scinde, Punjab and Delhi Railway:—	
Overdrawn Capital	287,047
Redemption of Annuities	4,911,621
Combined Outlay of the North-Western system from 1885-86 to 1893-94	2,298,092
TOTAL CAPITAL OUTLAY IN INDIA AND IN ENGLAND	35,155,324

N.—Exp. not charged to Revenue.

No. 70E.—CAPITAL ACCOUNT of the South Indian Railway during, and to end of, the Year 1893-94.

Details of Capital Outlay.		During the year.	To end of previous year.	Total.
Debt incurred in, or created for, the purchase of the Line:				
Debentures of the Company for which the Secretary of State incurred the liability on the purchase of the undertaking	£	...	1,070,000	1,070,000
Purchase of the property of the Company 4,197,557; *Less*—Capital deposited by the New Company 1,000,000	£	...	3,197,557	3,197,557
Amount of Debenture Stock of the Company for which the Secretary of State incurred the liability on purchase	£	...	425,000	425,000
Total	£	...	4,692,557	4,692,557
Capital Outlay incurred since purchase of Line:				
Capital Account: Preliminary Expenses	Rx.	...	47,945	47,945
Land	"	594	37,882	38,476
Formation	"	3,928	299,514	303,442
Bridge-work	"	16,039	624,899	640,938
Fencing	"	1,700	21,315	23,015
Ballast and Permanent-way	"	12,534	647,813	660,347
Stations and Buildings	"	27,849	164,951	192,800
Plant	"	2,935	39,704	42,639
Rolling-stock	"	136,907	381,961	518,868
General Charges	"	3,970	221,484	225,454
Electric Telegraph	"	117	1,682	1,799
Suspense Account	"	*—131,120*	390,904	259,784
Exchange	"	...	24,236	24,236
Total Debt and Capital Outlay of the Line	Rx.	75,453	7,596,847	7,672,300
Deduct—Value of Stores, Cash Deposits, etc., received from Company on purchase of Line, *viz.*:—				
(1) Value of Stores and Cash made over to the new Undertaking.	Rx.	*419*	*386,517*	*386,936*
(2) Other Capital Receipts	"			
Total Deductions		*419*	*386,517*	*386,936*
Capital Outlay	Rx.	75,034	7,210,330	7,285,364
Deduct—Charged in England	£	...	*5,364,149*	*5,364,149*
Net Outlay in India	Rx.	75,034	1,846,181	1,921,215

No. 71.—DETAILED ACCOUNT of CAPITAL EXPENDITURE on the CONSTRUCTION of MAJOR IRRIGATION WORKS during, and to end of, the Year ended 31st March 1894.

Provinces and Canals.	Expenditure during the year.							Total Expenditure to 31st March 1894.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
MAJOR IRRIGATION WORKS.															
Imperial.															
Bengal.															
Orissa Project	28,366	5,715	1,605	*—1*	35,685	*3*	35,682	1,837,586	458,270	203,997	14,630	26,803	2,541,286	*8,620*	2,532,666
Midnapore Canal	60	14	186	...	260	...	260	535,390	192,532	91,885	...	9,480	829,287	*3,156*	826,131
Tidal Canal	*—1,161*	*—267*	600	...	*—828*	...	*—828*	158,063	53,325	12,700	...	2,279	226,367	*93*	226,274
Sone Project	5,208	1,185	9,608	679	16,680	...	16,680	1,872,163	519,732	222,905	12,935	5,224	2,632,959	*37,444*	2,595,515
	32,473	6,647	11,999	678	51,797	*3*	51,794	4,403,202	1,223,859	531,487	27,565	43,786	6,229,899	*49,313*	6,180,586
Less—Ordinary Outlay	*1,905*	*438*	*791*	...	*3,134*	...	*3,134*	*34,834*	*9,165*	*8,577*	...	...	*52,576*	*1*	*52,575*
Total	30,568	6,209	11,208	678	48,663	*3*	48,660	4,368,368	1,214,694	522,910	27,565	43,786	6,177,323	*49,312*	6,128,011
N.-W. Provinces and Oudh.															
Ganges Canal	11,909	2,563	169	*—1,742*	12,899	*224*	12,675	2,321,065	381,253	24,990	14,763	9	2,742,080	*16,469*	2,725,611
Lower Ganges Canal	24,528	5,430	354	*—191*	30,121	*180*	29,941	2,494,058	492,601	196,699	28,557	962	3,212,877	*40,611*	3,172,266
Agra Canal	2,598	528	34	429	3,589	...	3,589	674,401	149,054	33,759	5,151	99	862,464	*4,788*	857,676
Eastern Jumna Canal	1,242	229	16	*—462*	1,025	*21*	1,004	269,909	52,253	2,879	3,953	...	328,994	*68*	328,926
Total	40,277	8,750	573	*—1,966*	47,634	*425*	47,209	5,759,433	1,075,161	258,327	52,424	1,070	7,146,415	*61,936*	7,084,479
Punjab.															
Western Jumna Canal	8,205	1,716	137	2,167	12,225	...	12,225	842,593	229,972	12,437	7,146	...	1,092,148	*1,028*	1,091,120
" " Sirsa Branch	49,979	11,738	1,156	264	63,137	*6*	63,131	242,613	58,400	7,459	8,244	...	316,716	*167*	316,549
Bari Doáb Canal	41,916	9,108	654	*—588*	51,090	...	51,090	1,308,237	203,205	51,015	8,044	...	1,660,501	*1,696*	1,658,805
Sirhind Canal	19,738	4,379	276	3,525	27,918	...	27,918	2,562,378	767,100	326,925	27,889	274	3,684,566	*17,613*	3,666,953
Lower Sohag and Para Canal	*—5*	...	...	*—15*	*—20*	...	*—20*	50,970	15,167	682	450	...	67,269	*8*	67,261
Chenab Canal	193,905	33,318	1,861	431	229,515	*47*	229,468	1,029,836	173,950	42,838	41,731	...	1,288,355	*880*	1,287,475
Sidhnai "	*—1,751*	231	15	2,923	1,418	...	1,418	68,361	20,710	2,241	3,672	...	94,984	*22*	94,902
Jhelum "	30	24	...	...	54	...	54	204	758	6	...	...	968	...	968
	312,017	60,514	4,099	8,707	385,337	*53*	385,284	6,105,192	1,559,262	443,603	97,176	274	8,205,507	*21,414*	8,184,093
Less—Outlay from Contributions by Native States on Sirhind and Sirsa Canals and ordinary outlay on other works	*21,077*	*4,936*	*388*	*132*	*26,533*	*2*	(*a*)*26,531*	*1,019,559*	*345,140*	*121,015*	*4,123*	...	*1,489,837*	*6,902*	*1,482,935*
Total	290,940	55,578	3,711	8,575	358,804	*51*	358,753	5,085,633	1,214,122	322,588	93,053	274	6,715,670	*14,512*	6,701,158
Carried forward	361,785	70,537	15,492	7,287	455,101	*479*	454,622	15,213,434	3,503,977	1,103,825	173,042	45,130	20,039,408	*125,760*	19,913,648

(*a*) Consists of the following expenditure:—
Contributional Outlay, Sirhind Canal . . . . . . *Rx.* 7,563
" " Sirsa Canal . . . . . . " 18,968
Total . Rx. 26,531

N.—Exp. not charged to Revenue.

No. 71.—Detailed Account of Capital Expenditure on the Construction of Major Irrigation Works during, and to end of, the Year ended 31st March 1894—*continued.*

Provinces and Canals.	Expenditure during the Year.							Total Expenditure to 31st March 1894.							
	Works.	Establishment.	Tools and Plant.	Suspense.	Total.	*Less Receipts on Capital Account.*	Net Total.	Works.	Establishment.	Tools and Plant.	Suspense.	Exchange on Expenditure in England.	Total.	*Less Receipts on Capital Account.*	Net Total.
	Rx.	*Rx.*	*Rx.*	*Rx*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward	361,785	70,537	15 492	7,287	455,101	*479*	454,622	15,213,434	3,503,977	1,103,825	173,042	45,130	20,039,408	*125,760*	19,913,648
Madras.															
Godávári Delta System	209	45	...	...	254	...	254	805,804	197,051	88,096	...	498	1,091,449	*93*	1,091,356
Kistna Delta System	30,529	6,885	770	...	38,184	—	38,184	799,747	190,260	53,127	...	993	1,044,127	*1,519*	1,042,608
Pennér Anicut System	263	*60*	...	...	323	...	323	128 983	31,849	2 786	...	...	163,618	*1*	163,617
Cauvery Delta System	—*150*	—*34*	...	...	—*184*	...	—*184*	130,804	30,749	3,941	...	125	165,619	*198*	165,421
Srivaikuntham System	437	100	...	...	537	...	537	105,505	29,119	1,053	...	...	135,677	*37*	135,640
Sangam System	4,241	962	—*15*	...	5,188	...	5,188	246,246	48,777	11,661	...	17	306,701	*5*	300,696
Kurnool Canal	2,188	497	...	...	2,685	*37*	2,648	1,782,419	952	..	...	408,091	2,191,462	*22,293*	2,169,169
Barúr Tank Project	37	9	...	...	46	...	46	31,721	7,291	688	...	...	39,700	*2*	39,698
Periyár Project	101,023	23,102	7,460	81	131,666	*255*	131,411	467,961	103,295	69,276	81	...	640,613	*988*	639,625
	138,777	31,626	8,215	81	178,699	*292*	178,407	4,499,190	639,343	230,628	81	409,724	5,778,966	*25,136*	5,753,830
Less—Outlay on Kurnool Canal (Patha Cuddapah Tank Project) charged to minor works.	*2,188*	*497*	...	...	*2,685*	...	*2,685*	*4,205*	*952*	...	...	...	*5,157*	...	*5,157*
Total	136,589	31,129	8,215	81	176,014	*292*	175,722	4,494,985	638,391	230,628	81	409,724	5,773,809	*25,136*	5,748,673
Bombay.															
Desert Canal	16	4	...	...	20	...	20	98,828	22,106	1,428	...	...	122,362	*4*	122,358
Bégari Canal	...	...	...	...	...	...	...	139,106	22,990	467	...	...	162,563	*2*	162,561
Eastern Nara Works	29,815	5,588	329	1,801	37,533	...	37,533	458,463	112,006	4,918	1,801	...	577,188	*18*	577,170
Hathmati Canal	...	...	...	...	...	...	...	38,363	9,952	906	...	...	49,221	*129*	49,092
Pravara River Works—Lakh Canal	—*25*	—*5*	...	...	—*30*	...	—*30*	26,400	6,866	1,948	...	...	35,214	*20*	35,194
Kádvá River Works	161	33	...	...	194	...	194	53,797	13,897	1,697	...	...	69,391	*14*	69,377
Krishna Canal	436	87	...	...	523	...	523	67,445	14,217	168	...	...	81,830	...	81,830
Lower Panjhra River Works	113	22	...	...	135	...	135	36,173	7,361	323	...	...	43,857	*4*	43,853
Ekruk Tank	...	...	...	...	...	...	...	100,709	21,251	971	...	...	122,931	*119*	122,812
Mutha Canals	9,779	2,251	...	...	12,030	...	12,030	518,075	95,640	11,745	...	...	625,400	*1,217*	624,243
Unharwah Canal	10,555	2,639	70	...	13,264	...	13,264	40,064	8,242	118	...	...	48,424	...	48,424
Total	50,850	10,619	399	1,801	63,669	...	63,669	1,577,423	334,528	24,689	1,801	...	1,938,441	*1,527*	1,936,914
Add—Outlay in England to be brought to account	...	...	...	...	...	...	...	...	...	...	89	5	94	...	94
Total Construction	549 224	112,285	24,106	9,169	694,784	*771*	694,013	21,285,842	4,476,896	1,359,142	175,013	454,859	27,751,752	*152,423*	27,599,329
Deduct—Amount spent on Construction from Ordinary Revenues on Works in Bombay	*10,028*	*2,301*	...	...	*12,329*	...	*12,329*	...	...	...	...	...	...	...	*5,460,911*
GRAND TOTAL	539,196	109,984	21,106	9,169	682,455	*771*	681,684	...	...	—	...	...	...	...	22,138,418

Divisible under—

	During the Year		To 31st March 1894	
India	Rx.	660,050	Rx.	18,603,253
England	£	13,113	£	3,053,301
Exchange	Rx.	8,521	Rx.	481,864

No. 72.—ABSTRACT ACCOUNT of EXPENDITURE on the CAPITAL involved in the REDEMPTION of LIABILITIES of RAILWAY COMPANIES during, and to end of, the Year 1893-94.

RAILWAYS AND DETAILS OF LIABILITIES.	During the year.	To end of previous year.	TOTAL.
	£	£	£
EAST INDIAN.			
Debentures and Debenture Stock	...	4,450,000	4,450,000
India 4 per cent. Stock issued in redemption of portion of Annuity	...	5,115,939	5,115,939
India 4 per cent. Rupee Debt issued in redemption of portion of Annuity . . . Rx.	...	10,675	10,675
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	2,243,196	2,243,196
India 3 per cent. Stock issued in redemption of portion of Annuity and 4½ per cent. Debenture Stock	...	223,630	223,630
TOTAL . £	...	12,043,440	12,043,440
EASTERN BENGAL.			
Debentures and Debenture Stock taken over	...	811,616	811,616
Debentures discharged in anticipation of purchase	...	150,000	150,000
India 3½ per cent. Stock issued in redemption of portion of Annuity and 4 per cent. Debenture Stock	...	608,060	608,060
India 3 per cent. Stock issued in redemption of portion of 4 per cent. Debenture Stock	...	108	108
TOTAL . £	...	1,569,784	1,569,784
SCINDE, PUNJAB AND DELHI.			
India 3½ per cent. Stock issued in redemption of Annuity . £	...	4,911,621	4,911,621
OUDH AND ROHILKHUND.			
Discharge of Debentures of the Company which fell due in May, June, and August 1888 in anticipation of purchase	...	1,885,000	1,885,000
Purchase of the property of the Company	...	5,036,049	5,036,049
Amount of the Debentures and Debenture Stock of the Company for which the Secretary of State incurred the liability on the purchase		3,415,000	3,415,000
TOTAL . £	...	10,336,049	10,336,049
SOUTH INDIAN.			
Purchase of the property of the Company . . £ 4,197,557 *Less* Capital deposited by New Company . . „ *1,000,000*	...	3,197,557	3,197,557
Amount of Debentures of the Company for which the Secretary of State incurred the liability on purchase	...	1,070,000	1,070,000
Amount of Debenture Stock, ditto ditto ditto	...	425,000	425,000
TOTAL . £	...	4,692,557	4,692,557
Grand Total . £	...	33,553,451	33,553,451

N.—Exp. not charged to Revenue.

No. 73.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS

(Excluding

INDIA

PARTICULARS.		Buildings and Roads.					Rajputana.			No. of Items.
		Director-General of Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Buildings and Roads.	Irrigation.	Total.	
		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
DIRECTION.										
Chief Engineer and Secretariat.										
Director-General and Assistant . . .	1	12,555	...	...	...	...	...	...	...	1
Chief Engineer and Assistants . .	2	...	...	...	...	...	...	...	...	2
Upper and Lower Subordinates and Petty Establishment	3	...	...	...	...	...	...	...	...	3
Office Establishment	4	6,874	...	...	...	...	...	...	...	4
Travelling Allowances	5	435	...	...	...	...	...	...	...	5
Office Expenses	6	1,330	...	..	...	...	...	...	...	6
Local Allowances	7	2	...	...	...	...	...	...	...	7
Accountants	8	178	...	...	...	...	...	...	...	8
Exchange Compensation Allowance . .	9	931	...	...	...	...	...	...	...	9
Total . Rx.	10	22,308	...	...	...	...	...	...	...	10
Superintending Engineers.										
Superintending Engineers and Assistants .	11	18,294	...	...	...	...	1,920	...	1,920	11
Upper and Lower Subordinates . . .	12	...	...	...	...	...	...	...	...	12
Office and Petty Establishment . .	13	7,380	...	176	...	...	1,263	...	1,263	13
Travelling Allowances	14	1,954	...	1	...	...	302	...	302	14
Office Expenses	15	2,253	...	7	...	...	361	...	361	15
Local Allowances	16	306	...	...	...	...	...	...	...	16
Exchange Compensation Allowance . .	17	1,518	...	...	...	...	186	...	186	17
Accountants	18	...	...	...	...	...	...	...	...	18
Total . Rx.	19	31,765	...	184	...	...	4,032	...	4,032	19
Total Direction . Rx.	20	54,073	...	184	...	...	4,032	...	4,032	20
CONSTRUCTION.										
Engineer Establishment	21	76,592	2,803	1,282	...	...	3,269	...	3,269	21
Upper Subordinates	22	36,800	875	654	...	1,011	1,249	...	1,249	22
Lower Subordinates	23	9,980	1,000	209	...	...	720	...	720	23
Petty Establishment	24	9,649	412	55	...	...	89	...	89	24
Office ditto	25	26,824	900	426	...	...	933	...	933	25
Medical ditto	26	...	...	...	...	...	...	...	...	26
Local Allowances	27	5,739	...	...	...	...	...	...	...	27
Travelling Allowances	28	16,970	1,235	596	...	...	617	...	617	28
Office Expenses	29	8,142	192	123	...	...	240	...	240	29
Special Allowances	30	606	...	...	...	...	...	...	...	30
Accountants	31	7,010	404	240	...	...	472	...	472	31
House-rent	32	595	...	...	...	...	...	...	...	32
Exchange Compensation Allowance . .	33	7,773	200	...	...	...	299	...	299	33
Total Construction . Rx	34	206,080	8,021	3,585	...	1,011	7,888	...	7,888	34
ACCOUNTS.										
Examiners, Deputies and Assistants . .	35	3,246	...	...	...	...	1,008	...	1,008	35
Accountants	36	3,631	...	200	...	...	288	...	288	36
Office Establishment	37	4,399	...	...	...	...	676	...	676	37
Travelling Allowances	38	810	...	...	...	...	106	...	106	38
Office Expenses	39	525	...	...	...	...	84	...	84	39
Local Allowances	40	16	...	...	...	...	...	...	...	40
Exchange Compensation Allowance . .	41	294	...	...	...	...	115	...	115	41
Total Accounts . Rx.	42	12,921	...	200	...	...	2,277	...	2,277	42
Collection of Revenue	43	...	...	...	...	...	...	80	80	43
Navigation Establishments, &c. . .	44	...	...	...	...	...	...	...	...	44
Special Establishment	45	...	...	...	...	...	...	...	...	45
Barrack Department	46	18,326	...	...	..	...	82	...	82	46
Total Amount audited . Rx.	47	292,000	8,021	3,969	...	1,011	14,279	80	14,359	47
Add—Charges by other Branches and Departments, &c.	48	1,753	3,160	—27	629	...	103	3,164	3,267	48
Total . Rx.	49	293,753	11,181	3,942	629	1,011	14,382	3,244	17,626	49
Deduct—Charges to other Branches and Departments, &c.	50	31,639	2,305	—32	...	...	6,993	...	6,993	50
GRAND TOTAL . Rx.	51	26[illegible],114	8,876	3,974	629	1,011	7,389	3,244	10,633	51

of the PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1894.

Railways.)

No. of Items.	GENERAL. Baluchistan. Buildings and Roads.	Baluchistan. Irrigation.	Baluchistan. Total.	Total. Buildings and Roads.	Total. Irrigation.	Total. Total.	Central Provinces. Buildings and Roads.	BURMA. Upper. Buildings and Roads.	Upper. Irrigation.	Upper. Total.	Lower. Buildings and Roads.	Lower. Irrigation.	Lower. Total.	Assam. Buildings and Roads.	Carried forward. Buildings and Roads.	Carried forward. Irrigation.	Carried forward. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	12,555	...	12,555	...	...	...	...	...	...	...	...	12,555	...	12,555
2	...	...	...	...	...	...	3,717	...	...	...	4,389	...	4,389	...	8,106	...	8,106
3	...	...	...	...	...	...	49	...	...	...	...	...	...	...	49	...	49
4	...	...	...	6,874	...	6,874	2,734	...	...	...	5,144	...	5,144	...	14,752	...	14,752
5	...	...	...	435	...	435	412	...	...	...	109	...	109	...	956	...	956
6	...	...	...	1,330	...	1,330	826	...	...	...	476	...	476	...	2,632	...	2,632
7	...	...	...	2	...	2	...	...	...	...	244	...	244	...	246	...	246
8	...	...	...	178	...	178	...	...	...	...	...	...	...	...	178	...	178
9	...	...	...	934	...	934	325	...	...	...	...	...	...	...	1,259	...	1,259
10	...	...	...	22,308	...	22,308	8,063	...	...	...	10,362	...	10,362	...	40,733	...	40,733
11	...	...	...	20,214	...	20,214	...	4,286	...	4,286	8,513	...	8,513	3,850	36,863	...	36,863
12	...	...	...	...	...	...	...	...	...	...	3,914	...	3,914	...	3,914	...	3,914
13	...	...	...	8,819	...	8,819	...	2,085	...	2,085	...	...	...	2,401	13,305	...	13,305
14	...	...	...	2,257	...	2,257	...	377	...	377	624	...	624	451	3,709	...	3,709
15	...	...	...	2,621	...	2,621	...	437	...	437	727	...	727	578	4,363	...	4,363
16	...	...	...	366	...	366	...	472	...	472	368	...	368	216	1,422	...	1,422
17	...	...	...	1,704	..	1,704	...	...	...	...	...	...	...	340	2,044	...	2,044
18	...	...	...	...	...	...	...	3	...	3	...	...	...	...	3	...	3
19	...	...	...	35,981	...	35,981	...	7,660	...	7,660	14,146	...	14,146	7,836	65,623	...	65,623
20	...	...	...	58,289	...	58,289	8,063	7,660	...	7,660	24,508	...	24,508	7,836	106,356	...	106,356
21	...	...	...	83,946	...	83,946	11,528	32,110	...	32,110	17,973	...	17,973	11,632	157,189	...	157,189
22	...	...	...	40,589	...	40,589	4,938	13,605	...	13,605	11,484	...	11,484	7,904	78,520	...	78,520
23	...	...	...	11,909	...	11,909	2,463	4,560	...	4,560	3,138	...	3,138	2,040	24,110	...	24,110
24	...	...	...	10,205	...	10,205	324	2,590	...	2,590	464	...	464	1,514	15,097	...	15,097
25	...	...	...	29,083	...	29,083	3,693	10,661	...	10,661	6,618	...	6,618	6,240	56,295	...	56,295
26	...	...	...	...	...	...	46	86	...	86	...	...	...	...	132	...	132
27	...	...	...	5,739	...	5,739	...	9,203	...	9,203	5,294	...	5,294	3,561	23,797	...	23,797
28	...	...	...	19,418	...	19,418	3,816	11,099	...	11,099	7,158	...	7,158	5,454	46,945	...	46,945
29	...	...	...	8,697	..	8,697	1,356	4,190	...	4,190	1,491	...	1,491	1,487	17,221	...	17,221
30	...	...	...	606	...	606	...	...	...	...	...	...	...	...	606	...	606
31	...	...	...	8,126	...	8,126	1,610	2,684	...	2,684	1,976	...	1,976	1,621	16,017	...	16,017
32	...	...	...	595	...	595	...	...	...	...	...	...	...	...	595	...	595
33	...	...	...	8,272	...	8,272	643	...	...	...	...	...	...	675	9,590	...	9,590
34.	...	...	...	227,185	...	227,185	30,417	90,788	...	90,788	55,596	...	55,596	42,128	446,114	...	446,114
35	...	...	...	4,254	...	4,254	661	...	...	...	3,193	...	3,193	2,326	10,434	...	10,434
36	...	...	...	4,119	...	4,119	514	...	...	...	2,993	...	2,993	849	8,475	...	8,475
37	...	...	...	5,075	...	5,075	1,423	...	...	...	4,054	...	4,054	1,369	11,921	...	11,921
38	...	...	...	916	...	916	103	...	...	...	330	...	330	158	1,507	...	1,507
39	...	...	...	609	...	609	138	...	...	...	671	...	671	122	1,540	...	1,540
40	...	...	...	16	...	16	...	...	...	...	904	...	904	343	1,263	...	1,263
41	...	...	...	409	...	409	33	...	...	...	...	...	...	165	607	...	607
42	...	...	...	15,398	...	15,398	2,872	...	...	...	12,145	...	12,145	5,332	35,747	...	35,747
43	...	483	483	...	563	563	...	...	...	...	...	571	571	...	...	1,134	1,134
44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
46	...	...	...	18,408	...	18,408	...	...	...	...	...	...	...	...	18,408	...	18,408
47	...	483	483	319,280	563	319,843	41,352	98,448	...	98,448	92,249	571	92,820	55,296	606,625	1,134	607,759
48	9,853	113	9,966	15,471	3,277	18,748	139	18,409	11,748	30,157	497	10,488	10,985	366	34,882	25,513	60,395
49	9,853	596	10,449	334,751	3,840	338,591	41,491	116,857	11 748	128,605	92,746	11,059	103,805	55,662	641,507	26,647	668,154
50	*25*	...	*25*	*40,930*	...	*40,930*	*1,271*	*11,853*	...	*11,853*	*29,452*	*8*	*29,460*	*624*	*84,130*	*8*	*84,138*
51	9,828	596	10,424	293,821	3,840	297,661	40,220	105,004	11,748	116,752	63,294	11,051	74,345	55,038	557,377	26,639	584,016

NOTE.—Exchange compensation allowance not shown separately in the Public Works Finance Accounts, Burma.

N.—Exp. not charged to Revenue.

No. 73.—Detailed Account of Expenditure on Establishments

(Excluding

PARTICULARS.	No. of Items.	Brought forward.			Bengal.			North-Western Provinces and Oudh.			No. of Items.
		Buildings and Roads.	Irrigation	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	
DIRECTION.											
Chief Engineer and Secretariat.		Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
Director-General and Assistant	1	2,555	...	12,555	..	...	...	...	...	...	1
Chief Engineer and Assistants	2	18,106	...	8,106	8,830	...	8,830	4,983	6,477	11,460	2
Upper and Lower Subordinates and Petty Establishment	3	49	...	49	...	...	...	...	...	...	3
Office Establishment	4	14,752	...	14,752	10,362	...	10,362	4,170	3,289	7,459	4
Travelling allowances	5	956	...	956	676	...	676	1,269	717	1,966	5
Office expenses	6	2,632	...	2,632	1,926	...	1,926	1,411	1,253	2,664	6
Presidency and local allowances	7	246	...	246	920	...	920	...	...	...	7
Presidency house-rent	8	...	...	...	216	...	216	...	...	...	8
Accountants	9	178	...	178	...	...	...	...	...	...	9
Exchange Compensation Allowance	10	1,259	...	1,259	783	...	783		...	...	10
Total . Rx.	11	40,733	...	40,733	23,713	...	23,713	11,833	11,736	23,569	11
Superintending Engineers.											
Superintending Engineers and Assistants	12	36,863	...	36,863	3,202	6,469	9,671	5,622	6,063	11,685	12
Upper and Lower Subordinates	13	3,914	...	3,914	...	...	...	..	...	...	13
Office and Petty Establishments	14	13,305	...	13,305	2,314	3,371	5,685	2,056	2,454	4,510	14
Travelling allowances	15	3,709	...	3,709	552	682	1,234	620	503	1,123	15
Office expenses	16	4,363	...	4,363	328	568	896	319	681	1,000	16
Local allowances	17	1,422	...	1,422	...	3	3	...	...	...	17
Presidency house-rent	18	...	...	...	...	97	97	...	...	...	18
Exchange Compensation Allowance	19	2,044	...	2,044	238	565	803	...	...	...	19
Accountants	20	3	...	3	..	...	...	...	...	...	20
Total . Rx.	21	65,623	...	65,623	6,634	11,755	18,389	8,617	9,701	18,318	21
Total Direction . Rx.	22	106,356	...	106,356	30,347	11,755	42,102	20,450	21,437	41,887	22
CONSTRUCTION.											
Engineer Establishment	23	157,189	...	157,189	6,631	22,813	29,444	27,906	36,028	63,934	23
Upper Subordinates	24	78,520	...	78,520	7,734	11,220	18,954	13,124	6,422	19,546	24
Lower Subordinates	25	24,110	...	24,110	1,516	7,770	9,286	4,564	7,662	12,226	25
Petty Establishment	26	15,097	...	15,097	698	3,414	4,112	1,978	7,282	9,260	26
Office ditto	27	56,295	...	56,295	3,837	9,462	13,299	14,516	8,335	22,851	27
Medical ditto	28	132	...	132	525	787	1,312	...	867	867	28
Presidency and local allowances	29	23,797	...	23,797	811	264	1,075	...	...	...	29
Travelling allowances	30	46,945	...	46,945	3,408	10,916	14,324	14,500	11,831	26,331	30
Presidency house-rent	31	595	...	595	396	142	538	...	...	...	31
Office expenses	32	17,221	...	17,221	791	2,600	3,391	2,378	3,320	5,698	32
Special charges and allowances	33	606	...	606	...	...	...	...	...	...	33
Boat-bridges and Ferries	34	...	...	...	...	...	...	...	...	...	34
Contribution to canal establishment in Ferozepore District	35	...	...	...	...	..	..	...	...	...	35
District Boards	36	...	...	...	4,486	...	4,486	...	...	...	36
Accountants	37	16,017	...	16,017	942	2,082	3,024	...	2,833	2,833	37
Exchange Compensation Allowance	38	9,590	...	9,590	479	1,635	2,114	...	...	...	38
Total Construction . Rx.	39	446,114	...	446,114	32,254	73,105	105,359	78,966	84,580	163,546	39
ACCOUNTS.											
Examiners, Deputies and Assistants	40	10,434	...	10,434	3,033	...	3,033	1,860	1,446	3,306	40
Accountants	41	8,475	...	8,475	2,343	...	2,343	779	1,054	1,833	41
Office Establishment	42	11,921	...	11,921	3,285	...	3,285	2,247	1,867	4,114	42
Travelling allowances	43	1 507	...	1,507	324	...	324	123	120	243	43
Office expenses	44	1,540	...	1,540	236	...	236	169	193	362	44
Local allowances	45	1,263	...	1,263	272	...	272	...	...	...	45
Presidency house-rent	46	...	...	...	385	...	385	...	...	...	46
Exchange Compensation Allowance	47	607	...	607	146	..	146	...	...	...	47
Total Accounts . Rx.	48	35,747	...	35,747	10,024	...	10,024	5,178	4,680	9,858	48
Inspectors of Local Works and their Establishment, etc.	49	...	...	...	4,561	...	4,561	...	...	...	49
Collection of Revenue	50	...	1,134	1,134	..	24,509	24,509	...	39,950	39,950	50
Navigation Establishment, etc.	51	...	...	...	...	11,166	11,166	...	2,508	2,508	51
Special Establishment	52	...	...	...	...	...	...	...	...	...	52
Zarnagha Establishment	53	...	...	...	...	...	...	...	...	...	53
Leave and Pension Allowances debitable to Native States	54		...	...	...	...	...	...	...	..	54
Barrack Department	55	18,408	...	18,408	...	...	...	...	...	...	55
Thomason College and Roorkee Workshops	56	...	...	...	...	...	...	19,021	...	19,021	56
Traffic	57	...	...	...	...	...	...	...	...	...	57
Tolls	58	...	...	...	...	.	...	...	...	...	58
Total Amount audited . Rx	59	606,625	1,134	607,759	77,186	120,535	197,721	123,615	153,155	276,770	59
Add—Charges by other Branches and Departments, etc.	60	34,882	25,513	60,395	14,553	12,268	26,821	381	...	381	60
Total . Rx	61	641,507	26,647	668,154	91,739	132,803	224,542	123,996	153,155	277,151	61
Deduct—Charges to other Branches and Departments, etc	62	*84,130*	8	*84,138*	*14,153*	*14,953*	*29,106*	*1,337*	*71*	*1,408*	62
GRAND TOTAL . Rx	63	557,377	26,639	584,016	77,586	117,850	195,436	122,659	153,084	275,743	63

of the Public Works Department during the Year ended 31st March 1894—*continued.*

Railways.)

No. of Items.	Punjab.			Madras.			Bombay.			Grand Total.		
	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads.	Irrigation.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	...	...	...	...	...	...	...	...	...	12,555	...	12,555
2	5,351	6,405	11,756	9,252	...	9,252	5,722	...	5,722	42,244	12,882	55,126
3	...	...	...	...	...	...	316	...	316	365	...	365
4	3,488	3,334	6,822	6,529	...	6,529	3,031	...	3,031	42,332	6,623	48,955
5	438	614	1,052	577	...	577	101	...	101	4,017	1,331	5,348
6	2,836	2,568	5,404	553	...	553	583	...	583	9,941	3,821	13,762
7	...	...	...	...	...	...	30	...	30	1,196	...	1,196
8	...	...	...	...	...	...	62	...	62	278	...	278
9	...	...	...	...	...	...	...	...	...	178	...	178
10	395	...	395	...	...	...	455	...	455	2,892	...	2,892
11	12,508	12,921	25,429	16,911	...	16,911	10,300	...	10,300	115,998	24,657	140,655
12	5,443	9,993	15,436	12,408	...	12,408	4,292	4,334	8,626	67,830	26,859	94,689
13	25	8	33	...	...	...	866	879	1,745	4,805	887	5,692
14	3,299	3,731	6,940	5,513	...	5,513	1,257	2,091	3,348	27,654	11,647	39,301
15	827	670	1,497	1,028	...	1,028	496	907	1,403	7,232	2,762	9,994
16	978	1,315	2,293	448	...	448	431	715	1,146	6,867	3,279	10,146
17	...	...	...	...	...	...	120	...	120	1,542	3	1,545
18	...	...	...	...	...	...	68	...	68	68	97	165
19	491	...	491	...	...	...	302	406	708	3,075	971	4,046
20	...	...	...	...	...	...	...	...	...	3	...	3
21	10,973	15,717	26,690	19,397	...	19,397	7,832	9,332	17,164	119,076	46,505	165,581
22	23,481	28,638	52,119	36,308	...	36,308	18,132	9,332	27,464	235,074	71,162	306,236
23	33,477	51,880	85,357	46,861	...	46,861	28,047	23,976	52,023	300,111	134,697	434,808
24	8,155	11,956	20,111	45,610	...	45,610	20,600	11,365	31,965	173,743	40,963	214,706
25	6,605	10,302	16,907	2,152	...	2,152	4,972	4,693	9,665	43,919	30,427	74,346
26	2,214	9,787	12,001	17,825	...	17,825	1,747	1,849	3,596	39,559	22,332	61,891
27	8,638	13,421	22,059	20,961	...	20,961	8,019	5,373	13,392	112,266	36,591	148,857
28	83	2,331	2,414	...	...	...	72	23	95	812	4,008	4,820
29	...	...	...	...	...	...	665	...	665	25,273	264	25,537
30	9,498	15,657	25,155	20,623	...	20,623	11,232	10,130	21,362	106,206	48,534	154,740
31	...	...	...	...	...	...	292	...	292	1,283	142	1,425
32	3,058	5,662	8,720	3,880	...	3,880	2,812	3,204	6,016	30,140	14,786	44,926
33	76	...	76	...	...	...	...	...	...	682	...	682
34	131	...	131	...	...	...	...	...	...	131	...	131
35	220	...	220	...	...	...	...	...	...	220	...	220
36	...	...	...	...	...	...	...	...	...	4,486	...	4,486
37	1,932	2,817	4,749	5,466	...	5,466	2,909	2,054	4,963	27,266	9,786	37,052
38	1,439	...	1,439	...	...	...	1,642	1,603	3,245	13,150	3,238	16,388
39	75,526	123,813	199,339	163,378	...	163,378	83,009	64,270	147,279	879,247	345,768	1,225,015
40	3,283	...	3,283	3,757	...	3,757	2,937	...	2,937	25,304	1,446	26,750
41	2,432	...	2,432	4,444	...	4,444	2,695	...	2,695	21,168	1,054	22,222
42	2,747	...	2,747	3,543	...	3,543	2,951	...	2,951	26,694	1,867	28,561
43	120	...	120	252	...	252	249	...	249	2,575	120	2,693
44	218	...	218	513	...	513	108	...	108	2,844	193	3,037
45	...	...	...	...	...	...	703	...	703	2,238	...	2,238
46	...	...	...	...	...	...	299	...	299	684	...	684
47	264	...	264	...	...	...	219	...	219	1,236	...	1,236
48	9,064	...	9,064	12,509	...	12,509	10,221	...	10,221	82,743	4,680	87,423
49	...	...	...	...	...	...	...	...	...	4,561	...	4,561
50	...	48,852	48,852	...	...	...	840	2,605	3,445	840	117,050	117,890
51	...	137	137	...	...	...	...	321	321	...	14,132	14,132
52	...	23	23	...	6,404	6,404	...	2,030	2,030	...	8,457	8,457
53	...	509	509	...	...	...	...	...	...	...	509	509
54	...	1,602	1,602	...	...	...	...	...	...	...	1,602	1,602
55	...	...	...	...	...	...	...	...	...	18,408	...	18,408
56	...	...	...	...	...	...	...	...	...	19,021	...	19,021
57	...	...	...	...	...	...	...	...	...	...	...	...
58	...	...	...	...	...	...	180	39	219	180	39	219
59	108,071	203,574	311,645	212,195	6,404	218,599	112,382	78,597	190,979	1,240,074	563,399	1,803,473
60	33	6,482	6,515	801	150,260	151,061	18,867	11,720	30,587	69,517	206,243	275,760
61	108,104	210,056	318,160	212,996	156,664	369,660	131,249	90,317	221,566	1,309,591	769,642	2,079,233
62	*11,455*	*13,480*	*24,935*	*152,382*	...	*152,382*	*15,683*	*17,482*	*33,165*	*279,140*	*45,994*	*325,134*
63	96,649	196,576	293,225	60,614	156,664	217,278	115,566	72,835	188,401	1,030,451	723,648	1,754,099

NOTE.—Exchange compensation allowance not shown separately in the Public Works Finance Accounts, N.-W. P. and Oudh, and Madras.

N.—Exp. not charged to Revenue

No. 74.—ABSTRACT ACCOUNT of CHARGES for ESTABLISHMENT with the PERCENTAGE it bears for the Year ended

(Excluding

PARTICULARS.	Reference to Detailed Account. *See also* page 206.	INDIA, Director-General, Military Works.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajputana.	No. of Items.
WORKS AND REPAIRS.	Page.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
FAMINE RELIEF AND INSURANCE . Original Works	107	...	...	...	...	...	...	1
FAMINE RELIEF AND INSURANCE . Repairs . . .	...	...	...	...	...	...	...	2
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Minor Works and Navigation, Capital. Original Works		...	...	...	...	...	7,260	3
Minor Works and Navigation, Capital. Repairs .		...	...	...	...	...	...	4
Ditto Revenue . Original Works	135	...	...	...	...	...	190	5
Ditto Revenue . Repairs .		...	...	...	...	...	2,749	6
Minor Works and Navigation and Agricultural. Original Works	135	...	...	...	...	...	39	7
Minor Works and Navigation and Agricultural. Repairs .	to 137	...	...	...	...	...	...	8
BUILDINGS AND ROADS.								
Imperial . . . . Original Works	149	350,196	6,681	7,355	1,721	1,531	8,134	9
Imperial . . . . Repairs .		254,856	13,345	8,547	1,001	1,361	11,546	10
Provincial . . . . . Original Works	152	...	...	...	...	...	...	11
Provincial . . . . . Repairs .		...	...	...	...	...	...	12
Incorporated Local . . Original Works	152	...	...	1,030	...	...	163	13
Incorporated Local . . Repairs .		...	...	1,213	...	...	1,208	14
Special Defence Works	188	264,397	...	...	...	...	...	15
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses. Original Works	124	...	...	...	...	...	...	16
Major Works—Working Expenses. Repairs .	& 125	...	...	...	...	...	...	17
Capital Outlay on Irrigation Works. Original Works	203	...	...	...	...	...	...	18
Capital Outlay on Irrigation Works. Repairs .	& 204	...	...	...	...	...	...	19
GRAND TOTAL, WORKS AND REPAIRS . . Rx.	...	869,449	20,026	18,145	2,722	2,892	31,289	20
ESTABLISHMENT.								
FAMINE RELIEF AND INSURANCE ESTABLISHMENT .	107	...	...	...	...	...	...	21
IRRIGATION. *(Imperial, Provincial, and Local.)**								
Minor Works and Navigation, Capital Establishment	135	..	...	...	...	...	2,243	22
Minor Works and Navigation, Revenue Establishment		...	...	....	...	...	989	23
Minor Works and Navigation and Agricultural Establishment	135 to 137	...	...	...	...	...	12	24
BUILDINGS AND ROADS.								
Imperial Establishment	149	223,039	8,876	3,458	629	1,011	7,252	25
Provincial ditto	152	...	...	...	...	...	...	26
Incorporated Local ditto	152	...	...	516	...	...	137	27
Special Defence Works ditto . . .	188	39,075	...	...	...	...	...	28
IRRIGATION. *(Imperial, Provincial, and Local.)*								
Major Works—Working Expenses, Establishment	124 & 125	...	...	...	..	...	...	29
Capital Outlay on Irrigation Works, ditto	203 & 204	...	...	...	...	...	...	30
GRAND TOTAL, ESTABLISHMENT . Rx.	...	262,114	8,876	3,974	629	1,011	10,633	31
Deduct—Charges for Civil Engineering College and Roorkee Workshops . . .	...	...	...	...	...	...	...	32
NET TOTAL ESTABLISHMENT . . Rx.	...	262,114	8,876	3,974	629	1,011	10,633	33
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON GRAND TOTAL WORKS AND REPAIRS . .	...	30.14	44.32	21.90	23.10	34.96	33.98	34

* Excluding Outlay on Public Works by Civil Officers.

to the TOTAL OUTLAY on WORKS and REPAIRS as shown in the FINANCE AND REVENUE ACCOUNTS 31st March 1894.

Railways.)

No. of Items.	GENERAL.		Central Provinces.	BURMA.		Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	GRAND TOTAL.
	Baluchistan.	TOTAL.		Upper.	Lower.							
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	...	...	...	...	...	...	...	1,533	1,630	33,038	10,120	46,321
2	...	...	...	..	...	...	...	...	...	...	...	...
3	725	7,985	...	...	...	...	6,109	3,413	3,161	34,233	29,817	84,718
4	...	...	...	...	...	...	...	...	...	...	...	...
5	...	190	...	...	...	...	5	702	3,668	*—4,302*	3,409	3,672
6	1,732	4,481	...	...	...	...	22,729	4,821	21,149	21,448	18,773	93,401
7	...	39	...	24,706	32,444	...	4,898	4,384	5,751	61,127	32,301	165,650
8	...	...	...	12,121	14,247	...	61,224	1,343	1,667	94,107	79,703	264,412
9	33,264	408,882	1,604	236,414	9,730	85,331	14,204	10,127	68,340	6,309	31,085	872,026
10	10,953	301,609	711	89,327	14,568	10,636	14,499	5,966	26,310	6,626	16,408	486,660
11	...	...	83,564	...	174,711	73,199	102,911	94,488	86,178	118,480	113,051	846,582
12	...	...	56,904	...	79,227	48,067	93,572	114,368	113,862	38,760	122,542	667,302
13	...	1,193	13,863	3,174	41,319	38,826	...	66,162	26,554	1,311	45,896	238,298
14	...	2,421	4,307	91	11,048	26,243	...	86,182	53,223	2,232	61,129	246,876
15	...	264,397	...	...	...	...	...	...	...	...	...	264,397
16	...	..	...	...	...	...	4,683	19,369	10,836	6,041	1,334	42,263
17	...	...	...	...	...	...	62,755	94,422	101,744	54,609	26,578	340,108
18	...	...	...	...	...	...	30,568	40,277	290,940	136,589	40,822	539,196
19	...	...	...	...	...	...	...	...	...	...	...	...
20	46,674	991,197	160,953	365,833	377,294	282,302	418,157	547,557	815,013	610,608	632,968	5,201,882
21	...	...	...	...	...	...	...	292	374	6,854	1,926	9,446
22	167	2,410	...	...	...	...	1,403	659	686	7,815	3,621	16,594
23	429	1,418	...	...	...	...	12,452	8,792	20,859	5,166	10,185	58,872
24	...	12	...	11,748	11,051	...	30,938	1,232	5,905	59,113	37,706	157,705
25	9,828	254,093	401	103,917	5,494	19,852	6,433	3,658	16,836	2,250	8,522	421,456
26	...	...	39,819	...	45,857	29,635	71,153	79,101	68,338	57,124	94,285	485,312
27	...	653	...	1,087	11,943	5,551	...	39,900	11,475	1,240	12,759	84,608
28	...	39,075	...	...	...	...	...	...	...	...	...	39,075
29	...	...	...	...	...	...	66,848	133,359	113,174	46,587	11,079	371,047
30	...	...	...	...	...	...	6,209	8,750	55,578	31,129	8,318	109,984
31	10,424	297,661	40,220	116,752	74,345	55,038	195,436	275,743	293,225	217,278	188,401	1,754,099
32	...	...	...	...	...	...	...	*19,021*	...	...	...	*19,021*
33	10,424	297,661	40,220	116,752	74,345	55,038	195,436	256,722	293,225	217,278	188,401	1,735,078
34	22·33	30·03	24·99	31·91	19·70	19·50	46·74	46·88	35·98	35·58	29·76	33·35

N.—Exp. not charged to Revenue.

No. 74A.—DETAILED ACCOUNT of EXPENDITURE* on TOOLS and PLANT of the Public Works ended 31st (Excluding

PARTICULARS.	India, General.										Central Provinces	Burma.						
					Rajputana.			Baluchistan.				Upper.			Lower.			
	Director General, Military Works.	Central India.	Coorg.	Hyderabad.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads	Irrigation	Total.	Buildings and Roads.	Buildings and Roads.	Irrigation.	Total.	Buildings and Roads	Irrigation.	Total.	No. of Items.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	
NEW SUPPLIES.																		
Surveying and mathematical instruments	498	51	14	...	6	...	6	...	...	...	120	1,571	...	1,571	501	...	501	1
Machinery, including navigation plant	1,992	10	750	...	18	...	18	...	...	...	73	...	...	...	249	...	249	2
Tools	2,034	145	261	...	46	...	46	...	...	...	375	1,232	...	1,232	1,560	...	1,560	3
Plant	...	...	...	...	...	...	...	...	...	...	1,305	1,302	...	1,302	344	...	344	4
Office furniture	386	21	4	...	42	...	42	...	...	...	130	1,119	...	1,119	186	...	186	5
Camp equipage	275	...	21	...	10	...	10	...	...	...	206	33	...	33	33	...	33	6
Live-stock	...	...	...	...	4	...	4	...	...	...	1	112	...	112	250	...	250	7
Rolling-stock for canals	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8
Miscellaneous	...	...	37	41	...	*-163*	*—163*	605	...	605	...	275	121	396	602	3,297	3,899	9
TOTAL NEW SUPPLIES Rx.	5,185	227	1,087	41	126	*-163*	*—37*	605	...	605	2,210	5,644	121	5,765	3,725	3,297	7,022	10
Repairs and carriage	4,712	226	92	...	135	...	135	...	16	16	493	2,312	...	2,312	929	...	929	11
TOTAL	9,897	453	1,179	41	261	*-163*	98	605	16	621	2,703	7,956	121	8,077	4,654	3,297	7,951	12
Add—Charges by other Branches and Departments	419	...	...	...	47	...	47	...	...	...	...	...	760	760	264	...	264	13
Deduct—Charges to other Branches and Departments	*1,124*	*153*	...	...	*43*	...	*43*	...	...	...	*139*	*126*	...	*126*	*43*	...	*43*	14
GRAND TOTAL Rx.	9,192	300	1,179	41	265	*-163*	102	605	16	621	2,564	7,830	881	8,711	4,875	3,297	8,172	15
DISTRIBUTION OF THE FOREGOING—																		
FAMINE RELIEF AND INSURANCE	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	16
IRRIGATION—(*Imperial, Provincial and Local.*)																		
Minor Works and Navigation, Capital	...	...	...	...	...	38	38	...	5	5	...	...	...	...	...	...	...	17
Minor Works and Navigation, Revenue	...	...	...	...	...	*-204*	*—204*	...	11	11	...	...	...	...	...	...	...	18
Minor Irrigation and Agricultural	...	...	...	...	...	3	3	...	...	...	...	...	881	881	...	3,297	3,297	19
BUILDINGS AND ROADS—																		
Imperial	6,975	300	1,145	41	245	...	245	605	...	605	26	7,781	...	7,781	348	...	348	20
Provincial	...	...	...	...	...	...	...	...	...	...	2,538	...	...	...	3,748	...	3,748	21
Incorporated Local	...	...	34	...	20	...	20	...	...	...	...	49	...	49	779	...	779	22
Special Defence Works	2,217	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	23
IRRIGATION—(*Imperial, Provincial and Local.*)																		
Major Works, Working Expenses	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	24
Capital Outlay on Irrigation Works	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	25
TOTAL AS ABOVE Rx.	9,192	300	1,179	41	265	*-163*	102	605	16	621	2,564	7,830	881	8,711	4,875	3,297	8,172	26

* Excluding outlay on Public Works in charge of Civil Officers.

Department and its distribution to heads of the FINANCE AND REVENUE ACCOUNTS during the Year March 1894.

Railways.)

No. of Items.	Assam. Buildings and Roads.	Bengal. Buildings and Roads.	Bengal. Irrigation.	Bengal. Total.	N.-W. Provinces and Oudh. Buildings and Roads.	N.-W. Provinces and Oudh. Irrigation.	N.-W. Provinces and Oudh. Total.	Punjab. Buildings and Roads.	Punjab. Irrigation.	Punjab. Total.	Madras. Buildings and Roads.	Madras. Irrigation.	Madras. Total.	Bombay. Buildings and Roads.	Bombay. Irrigation.	Bombay. Total.	Grand Total. Buildings and Roads.	Grand Total. Irrigation.	Grand Total. Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
1	—*21*	—*40*	..	—*40*	83	...	83	142	...	142	778	...	778	778	...	778	4,481	...	4,481
2	390	168	5,605	5,773	67	816	883	—*136*	17	—*119*	1,260	818	2,078	1,273	...	1,273	6,114	7,256	13,370
3	4,401	678	...	678	1,264	...	1,264	3,432	...	3,432	2,671	...	2,671	2,859	...	2,859	20,958	...	20,958
4	...	52	...	52	343	—*1*	342	...	6	6	10	...	10	642	...	642	3,998	5	4,003
5	120	37	...	37	338	...	338	586	...	586	196	...	196	143	...	143	3,308	...	3,308
6	...	58	...	58	340	...	340	58	...	58	75	...	75	...	...	...	1,109	...	1,109
7	100	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	467	...	467
8	...	...	...	...	...	...	...	...	...	...	...	156	156	...	...	...	...	156	156
9	...	...	2,027	2,027	...	2,663	2,663	...	4,667	4,667	—*26*	8,662	8,636	...	2,772	2,772	1,534	24,046	25,580
10	4,990	953	7,632	8,585	2,435	3,478	5,913	4,082	4,690	8,772	4,964	9,636	14,600	5,695	2,772	8,467	41,969	31,463	73,432
11	467	1,272	21,754	23,026	504	1,017	1,521	717	2,768	3,485	1,722	11,207	12,929	1,735	871	2,606	15,316	37,633	52,949
12	5,457	2,225	29,386	31,611	2,939	4,495	7,434	4,799	7,458	12,257	6,686	20,843	27,529	7,430	3,643	11,073	57,285	69,096	126,381
13	...	105	...	105	...	...	...	...	...	...	18	...	18	574	54	628	1,427	814	2,241
14	*2*	*16*	*10*	*26*	*80*	*3*	*83*	*47*	*393*	*440*	*2,127*	...	*2,127*	*392*	*448*	*840*	*4,292*	*854*	*5,146*
15	5,455	2,314	29,376	31,690	2,859	4,492	7,351	4,752	7,065	11,817	4,577	20,843	25,420	7,612	3,249	10,861	54,420	69,056	123,476
16	...	...	...	...	...	19	19	..	25	25	...	363	363	...	96	96	...	503	503
17	...	...	1,095	1,095	...	...	...	...	2	2	...	181	181	...	21	21	...	1,342	1,342
18	...	...	2,217	2,217	...	25	25	...	386	386	...	419	419	...	323	323	...	3,177	3,177
19	...	...	4,385	4,386	...	81	81	...	76	76	...	2,222	2,222	...	1,567	1,567	...	12,513	12,513
20	1,294	428	...	428	239	...	239	1,020	...	1,020	140	...	140	547	...	547	21,134	...	21,134
21	4,161	1,886	...	1,886	1,120	...	1,120	3,087	...	3,087	4,047	...	4,047	5,237	...	5,237	25,824	...	25,824
22	...	...	...	...	1,500	...	1,500	645	...	645	390	...	390	1,828	...	1,828	5,245	...	5,245
23	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	2,217	...	2,217
24	...	...	10,470	10,470	...	3,794	3,794	...	2,865	2,865	...	9,443	9,443	...	843	843	...	27,415	27,415
25	...	...	11,208	11,208	...	573	573	...	3,711	3,711	...	8,215	8,215	...	399	399	...	24,106	24,106
26	5,455	2,314	29,376	31,690	2,859	4,492	7,351	4,752	7,065	11,817	4,577	20,843	25,420	7,612	3,249	10,861	54,420	69,056	123,476

N.—Exp. not charged to Revenue.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Exchange Compensation Allowance.

Expenditure Rx. 624,411.

	No. of Account.	Detail of Account.	Page.	Amount of each Account, Detail.	Revenue.	Expenditure.
						Rx.
Exchange Compensation Allowance.	75	Expenditure	216	...	...	624,411

No. 75.—ABSTRACT ACCOUNT showing the AMOUNT of EXCHANGE COMPENSATION ALLOWANCE charged in the ACCOUNTS of the GOVERNMENT OF INDIA during the YEAR 1893-94.

MAJOR HEADS.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL INDIA.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenue:										
Land Revenue	407	2,490	4,880	1,585	7,089	7,619	4,346	8,454	5,604	42,474
Opium	..	...	...	...	2,416	...	...	...	.	2,416
Salt	1,174	...	...	..	...	...	...	1,369	1,026	3,569
Stamps	...	...	...	..	236	...	...	..	..	236
Excise	...	...	70	...	50	...	...	411	100	631
Customs	...	...	236	...	979	...	...	252	856	2,323
Assessed Taxes	...	...	...	...	77	...	...	...	...	77
Forest	1,123	1,157	2,553	582	813	1,373	894	1,783	1,911	12,189
Registration	..	.	.	.	125		...	...	..	125
TOTAL	2,704	3,647	7,739	2,167	11,785	8,992	5,240	12,269	9,497	64,040
Post Office, Telegraph, and Mint:										
Post Office	3,188	...	...	...	...	...	...	...	...	3,188
Telegraph	7,447	...	.	...	...	..	...	...	...	7,447
Mint	834	...	...	...	...	..	...	...	973	1,807
TOTAL	11,469	...	...	...	...	...	...	...	973	12,442
Salaries and Expenses of Civil Department:										
General Administration	10,219	2,022	3,890	1,217	5,298	5,032	3,680	3,329	4,137	38,824
Law and Justice—Courts of Law	816	2,405	5,612	1,644	16,045	14,661	9,460	7,587	11,707	69,937
Law and Justice—Jails	1,298	264	380	..	1,149	907	435	631	319	5,383
Police	578	1,444	5,973	915	5,137	4,009	3,300	3,564	2,768	27,688
Marine	..	...	453	..	620	...	...	27	77	1,177
Education	197	432	523	191	3,120	1,327	901	1,934	2,029	10,654
Ecclesiastical	740	306	457	55	819	1,284	1,385	2,150	1,909	9,105
Medical	784	1,204	1,133	520	4,197	3,127	2,248	4,302	4,066	21,581
Political	8,394	222	772	461	364	125	2,108	412	2,966	15,824
Scientific and other Minor Departments	7,088	52	71	..	787	225	288	655	348	9,514
TOTAL	30,114	8,351	19,264	5,003	37,536	30,697	23,805	24,591	30,326	209,687
Miscellaneous Civil Charges:										
Stationery and Printing	261	...	90	55	133	102	...	157	...	798
Miscellaneous	...	...	...	...	...	...	...	...	30	30
TOTAL	261	...	90	55	133	102	...	157	30	828
Famine Relief and Insurance:										
Construction of Protective Irrigation Works	...	...	...	...	...	30	...	...	...	30
Railway Revenue Account:										
State Railways Working Expenses	114	366	1,813	49	2,917	2,430	8,131	263	70	16,153
Guaranteed Companies:										
Surplus Profits, Land and Supervision	121	494	...	360	480	588	...	451	1,029	3,523
Miscellaneous Railway Expenditure	326	78	110	...	11	51	1,163	81	...	1,820
TOTAL	561	938	1,923	409	3,408	3,099	9,294	795	1,099	21,526
Irrigation:										
Major Works—Working Expenses	...	...	..	..	1,419	2,244	3,248	...	437	7,348
Minor Works and Navigation	...	...	532	...	1,115	289	887	...	1,537	4,360
TOTAL	...	...	532	...	2,534	2,533	4,135	...	1,974	11,708
Buildings and Roads:										
Military Works	9,485	...	1,052	...	..	23	...	...	48	10,608
Civil Works	800	1,001	3,090	1,180	1,492	3,533	2,408	5,352	2,618	21,474
TOTAL	10,285	1,001	4,142	1,180	1,492	3,556	2,408	5,352	2,666	32,082
Army Services:										
Army—Effective	155,187	...	...	...	...	...	..	54,202	55,231	264,620
Special Defence Works	1,535	...	..	..	...	..	...	...	...	1,535
TOTAL CHARGED AGAINST REVENUE	212,116	13,937	33,690	8,814	56,888	48,979	44,882	97,366	101,796	618,468
Expenditure not Charged to Revenue:										
State Railways—Construction	919	...	1,023	...	...	276	1,046	1,466	18	4,748
Irrigation Works—Construction	...	...	..	...	...	794	242	.	159	1,195
TOTAL NOT CHARGED TO REVENUE	919	...	1,023	...	...	1,070	1,288	1,466	177	5,943
GRAND TOTAL	213,035	13,937	34,713	8,814	56,888	50,049	46,170	98,832	101,973	624,411

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS, 1893-94.

Sections O to V.—Debt, Deposits, and Advances.

Receipts *Rx.* 124,964,757. Disbursements *Rx.* 119,801,267.

Major Head.	No. of Account.	Detail of Accounts.	Page.	Receipts.	Disbursements.	Net figure carried to Account No. 1.
O. Permanent Debt	76	Statement of Permanent Debt	218	6,501,113	2,462,562	+4,038,551(*a*)
"	76A	Temporary Debt	220	10,750,000	4,750,000	+6,000,000
P. Unfunded Debt.	77	Special Loans	220	...	409	
"	78	Treasury Notes	220	8,120	7,670	+559,960
"	79	Deposits of Service Funds	220	142,155	96,162	
"	80	Savings Bank Deposits	221	4,309,409	3,795,483	
Q. Deposits and Advances.	68	Provincial Balances	192	100,777	412,068	
"	81	Excluded Local Funds	222	842,238	858,799	
"	82	Political and Railway Funds	222	483,465	439,896	
	83	Deposits of Sinking Funds	222	10,124	...	
"	84	Departmental and Judicial Deposits	223	18,088,572	17,797,536	+4,344,848
"	For these Accounts *vide* Appendix A.	Advances		7,400,419	7,914,025	
"		Suspense Account		175,397	52,385	
"		Exchange on Remittance Accounts		4,987,510	...	
"		Miscellaneous		46,112	315,057	
R. Loans and Advances by Imperial Government.	85	Advances, Repayments, and Balances	228	1,156,880	135,289	+1,021,591
R. R. Loans and Advances by Provincial Governments.	85A	Ditto ditto	230	357,965	553,764	−195,799
S. Capital Account of Indian Railway Companies.	86	Receipts and Payments	240	1,230,667	1,942,133	−711,466
T. Remittances	For these Accounts *vide* Appendix A.	Inland Money Orders		19,290,843	19,294,478	
"		Other Local Remittances		...	68,521	
"		Other Departmental Accounts		802,029	800,711	
"		Remittances between Civil Treasuries and Departments		20,011,515	20,051,116	−138,246
	87	Remittance Account between England and India	242	1,199,068	1,226,875	
U. Secretary of State's Bills.	88	Bills drawn and discharged	244	9,530,235	9,960,176	
V. Cash Balance	89	Opening and Closing Balances	245	17,540,144	26,866,152	
		TOTAL		124,964,757	119,801,267	

(*a*) Net figure carried to account No. 1 is 4,043,311. The difference of 4,760 is made up of 100,766, (90,522 + 10,238) being the amount of Debt discharged by means of the Railway and Discount Sinking Funds, *vide* note (*f*) on page 219, less Rx. 96,000 being the amount of Debt incurred pursuant to Acts 45 and 46 Vict., c. 4, the Maharaja Duleep Singh's Estate Act, 1882, *vide* note (*d*) on page 219.

No. 76.—ACCOUNT showing the ADDITIONS to, and DISCHARGE of PERMANENT DEBT, during the Year ended 31st March 1894, and the amount of the PERMANENT DEBT at the Commencement and Close of the Year.

IN INDIA.	Amount, 1st April 1893.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to another Loans.	Amount, 31st March 1894.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
IMPERIAL LOANS BEARING INTEREST.							
4½ per Cent. Loan for Indore State Railway	1,000,000	...	...	1,000,000	...	...	1,000,000
" 7s. sterling per Cent. portion	22,300	...	...	22,300	...	...	22,300
4 per Cent. Loan of 1832-33	696,213	...	...	696,213	37	14,043	682,133
4 " " 1835-36	1,630,290	...	...	1,630,290	...	44,800	1,585,490
4 " " 1842-43	27,414,370	...	1,844,470	29,258,840	10	1,447,550	27,811,280
4 " " 1854-55	25,107,920	...	1,246,910	26,354,830	50	1,472,890	24,881,890
4 " Transfer Loan, 1st May 1865	34,170,652	(a)13	1,872,077	36,042,742	60	1,750,390	34,292,292
Reduced 4 per Cent. Loan of 1879	6,059,400	...	...	6,059,400	...	218,620	5,840,780
4 per Cent. Promissory Notes for Mysore Family	50,152	...	...	50,152	...	144	50,008
4 " Maharaja Sindia for State Railway	1,500,000	...	...	1,500,000	...	...	1,500,000
4 " East Indian Railway Commuted Stock	5,450	...	...	5,450	...	...	5,450
4 " Gwalior Loan of 1887	3,500,000	...	...	3,500,000	...	...	3,500,000
4 " Railway Loan from Nawab of Rampur	250,000	220,000	...	470,000	...	...	470,000
3½ " Loan of 1853-54	52,180	...	...	52,180	...	1,660	50,520
3½ " Loan of 1893-94	...	3,499,100	1,660	3,500,760	...	...	3,500,760
TOTAL DEBT in INDIA bearing Interest Rx.	101,458,927	3,719,113	4,965,117	110,143,157	157	4,950,097	105,192,903
LOANS NOT BEARING INTEREST.							
5½ per Cent. Loan of 1859-60	1,930	...	...	1,930	300	...	1,630
5 " " 1856-57	5,690	...	...	5,690	...	...	5,690
5 " " 1825-26	4,939	...	...	4,939	107	...	4,832
5 " " 1841-42	2,240	...	...	2,240	...	...	2,240
5 " " 1854-55 for Public Works	4,320	...	...	4,320	...	...	4,320
Treasury Bills at 2½ *pie* per Cent. per diem	630	...	...	630	...	...	630
Reduced 4 per Cent. Loan of 4th July 1881	150	...	...	150	...	...	150
4 per Cent. Loan of 1824-25	3,392	...	...	3,392	...	...	3,392
4 " " 1828-29	565	...	...	565	...	...	565
4 " Transfer Loan of 22nd April 1854	1,422	...	...	1,422	...	...	1,422
4½ " " of 1870	10,820	...	...	10,820	750	...	10,070
4½ " Transfer Loan of 1878	59,850*	...	...	59,850	39,880	6,130	13,840
Transfer Loan of 1879, 4½ per Cent. portion	*1,294,997*	...	6,010	1,301,007	1,069,127	14,900	216,980
4½ " Nagpur-Raipur Railway Debenture Loan	225	...	...	225	150	...	75
4 " Ghazipur-Dildarnagar Railway "	330	...	...	330	...	...	330
TOTAL DEBT in INDIA not bearing Interest . Rx.	1,391,500	...	6,010	1,397,510	1,110,314	21,030	266,166
PROVINCIAL DEBENTURE LOANS BEARING INTEREST.							
4 per Cent. Muttra-Hathras Light Ry. Debenture Loan	1,700	...	...	1,700	...	...	1,700
4 " Cawnpur-Farukhabad " "	810	...	...	810	...	170	640
4 " Cawnpur and Achneyra " "	5,900	...	170	6,070	...	350	5,720
4 " Cawnpur and Achneyra Section of the Rajputana-Malwa Railway	77,620	...	350	77,970	...	...	77,970
TOTAL PROVINCIAL DEBT in INDIA Rx.	86,030	...	520	86,550	...	520	86,030

	1st April 1893.		31st March 1894.	
Debt bearing Interest:				
In India . . . . . . Rx.	101,546,052		105,279,912	
In England . . . . . . £	106,628,682		108,060,722	
		208,174,734		213,340,634
Debt not bearing Interest:				
In India . . . . . . Rx.	1,391,500		266,166	
In England . . . . . . £	55,085		53,070	
		1,446,585		319,236
		209,621,319		213,659,870

GOVERNMENT STOCK NOTES BEARING INTEREST.							
4 per cent. Stock Notes issued in 1882-83 and accounted for as follows:—							
In Bengal	380	...	...	380	...	...	380
N.-W. P. and Oudh	131	...	...	131	2	...	129
Punjab	94	...	...	94	23	...	71
Madras	126	...	...	126	15	...	111
Bombay	364	...	...	364	76	...	288
TOTAL GOVERNMENT STOCK NOTES . Rx.	1,095	...	...	1,095	116	...	979
TOTAL DEBT in INDIA . Rx.	102,937,552	3,719,113	4,971,647	111,628,312	1,110,587	4,971,647	105,546,078
IN ENGLAND.							
BEARING INTEREST.							
India 3½ per cent. Stock	64,102,687*	...	...	64,102,687	(b)90,522 (c)10,238	...	64,001,927
" 3 " Stock	34,755,079	(d)1,396,000	...	36,151,079	...	...	36,151,079
" 3½ " Debentures	3,614,000	(e)1,386,000	...	5,000,000	...	...	5,000,000
East Indian Railway Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
Eastern Bengal Railway Debenture Stock	348,666	...	...	348,666	...	...	348,666
Oude and Rohilkund Railway Debenture Stock	384,700	...	...	384,700	...	...	384,700
" " " Debentures	729,000	...	...	729,000	729,000	...	...
South Indian Railway Debenture Stock	425,000	...	...	425,000	...	...	425,000
" " " Debentures	833,900	...	...	833,900	520,200	...	313,700
TOTAL DEBT in ENGLAND bearing Interest £	106,628,682	2,782,000	...	109,410,682	1,349,960	...	108,060,722
NOT BEARING INTEREST.							
East India Bonds	20,917	...	...	20,917	...	...	20,917
India 5 per cent. Stock	9,568	...	...	9,568	125	...	9,443
India 4 per cent. Stock	24,500	...	...	24,500	1,890	...	22,610
East Indian Railway Debenture	100	...	...	100	...	...	100
TOTAL DEBT in ENGLAND not bearing Interest . £	55,085	...	...	55,085	2,015	...	53,070
TOTAL DEBT in ENGLAND . £	106,683,767	2,782,000	...	109,465,767	1,351,975	...	108,113,792
TOTAL DEBT	209,621,319	6,501,113	4,971,647	221,094,079	(f)2,462,562	4,971,647	213,659,870
CLASSIFICATION OF THE DEBT.							
Permanent Debt, exclusive of that for Railways and Irrigation	70,089,502	2,768,899	4,971,647	77,825,048	(f)2,462,562	(g)6,083,155	69,279,331
For Railways	110,608,720	2,981,031	1,111,508	114,701,259	...	...	(h)114,701,259
For Irrigation	28,923,097	756,183	...	29,679,280	...	...	29,679,280
TOTAL	209,621,319	6,501,113	6,083,155	222,205,587	2,462,562	6,083,155	213,659,870

(f) This amount is shown in the General Account, page 21, as follows:—

	India. Rx.	England. £	TOTAL.
Under Permanent Debt Discharged	1,110,587	1,251,215	2,361,802
On account of East Indian Railway Sinking Fund, the cost of purchase is included in £1,695,547 under "Railway Revenue Account" (*see* also Sinking Fund Account on this page)	...	53,582	} 90,522
On account of Eastern Bengal Railway Sinking Fund do. do.	...	3,995	
On account of the Scinde, Punjab, and Delhi Railway Sinking Fund do.	...	32,945	
Under Expenditure for amount of Debt redeemed by means of Discount Sinking Fund, the cost of purchase of which £9,163 is charged to Interest on Debt	...	8,399	} 10,238
Do. do. of Oudh and Rohilkund Railway Discount Sinking Fund do. do. £2,007 is charged to State Railways Interest on Debt	...	1,839	
	1,110,587	1,351,975	2,462,562

(g) Includes £1,111,508 transferred to Debt for Railways.

(h) Exceeds the aggregate of the totals of columns 5 and 21 in the Summary of Capital Expenditure, Account No. 69, by £424,207 the discount involved in raising the money for the purchase of the Oudh and Rohilkund and South Indian Railways and for the discharge of Debentures, the liability for which was assumed by the Secretary of State on the dates of purchase.

SINKING FUNDS created pursuant to Section 51 of Acts 42 and 43 Vict., C. 206, and Section 2 (a) of Acts 44 and 45 Vict. C. 53, and the application thereof.

	INDIA DEBT ISSUED IN REDEMPTION OF: £328,462 East Indian Railway Annuity.	£64,350 East Indian Railway 4½ per cent Debenture Stock	£22,312 Eastern Bengal Railway Annuity.	£62,643 Eastern Bengal Railway 4 per cent Debenture Stock.	£200,468 Scinde, Punjab and Delhi Railway Annuity.	TOTAL.
India Debt created and issued under Acts 42 and 43 Vict., C. 43, 44 and 45 Vict., C. 53, and 48 and 49 Vict., C. 25, in redemption of liabilities charged on the Revenues of India:	£	£	£	£	£	£
India 4 per cent. Stock	5,115,939	...	...	...	...	5,115,939
India 4 per cent. Rupee Debt, R1,06,750 at 2s. the rupee	10,675	...	...	...	...	10,675
India 3½ per cent. Stock	2,235,168	48,168	541,055	67,006	4,911,621	7,803,018
India 3 per cent. Stock	215,243	32,597	...	708	...	248,548
INDIA DEBT CREATED AND ISSUED £	7,577,025	80,765	541,055	67,714	4,911,021	13,178,180
India Debt purchased and cancelled to 31st March 1893: India 4 and 3½ per cent. Stocks	530,710	2,247	24,267	1,694	206,130	765,048
(b) India Debt purchased and cancelled during the year ended 31st March 1894: India 3½ per cent. Stock purchased with £70,628, being the difference between the sums retained by the Secretary of State during the year in respect of the Liabilities redeemed by him and the Interest on the Stock originally created for the redemption thereof	35,462	213	2,974	128	26,032	} 90,522
India 3½ per cent. Stock purchased with £28,010, being Interest on the amounts standing to the credit of the Funds	17,831	76	837	56	6,913	
INDIA DEBT PURCHASED AND CANCELLED £	584,003	2,536	28,078	1,878	239,075	855,570
Balance of India Debt issued as above, outstanding on 31st March 1894: India 3½ per cent. Stock £12,063,387†; India 3 per cent. Stock 248,548; India 4 per cent. Rupee Debt 10,675 . £	6,993,022	78,229	512,977	65,836	4,672,546	12,322,610

* Transferred to "Loans not bearing Interest" as they were under orders for Discharge in 1893-94.
† India 3½ per cent. Stock having been substituted for the balance of India 4 per cent. Stock.

(a) Difference received in cash to make up even hundreds.
(c) Stock purchased and cancelled in respect of the "Discount Sinking Fund" by the application of £11,170 towards the redemption of Debt incurred in excess of money raised.
(d) Of this Stock £1,300,000 was created under the provisions of Acts 51 Vict., C. 5, and 53 Vict., C. 6, in order to provide £729,000 for the discharge of Oude and Rohilkund Railway Debentures, £520,200 for the discharge of South Indian Railway Debentures and £32,219 for advances to Railway Companies; and £96,000 was created pursuant to Act 45 and 46 Vict., C. 4, the Maharajah Duleep Singh's Estate Act, 1882, and in accordance with a subsequent arrangement made with the Trustees of the estate
(e) Debentures issued in consequence of the failure for a time to sell Bills on India.

No. 76A.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT DISCHARGED and the BALANCE for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Balance, 31st March 1894.
ENGLAND.	£	£	£	£	£
Temporary Loans on Security of India Bills	...	6,000,000	6,000,000	...	6,000,000
Temporary Loans on Security of East India Bonds	...	4,750,000	4,750,000	4,750,000	...
TOTAL . £	...	10,750,000	10,750,000	4,750,000	6,000,000

No. 77.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the Year ended 31st March 1894.

	Balance, 1st April 1893	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1894.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	4,800	...	4,800	...	4,800
Appropriation for the maintenance of Madho Rao (4 p.c.)	66,800	...	66,800	...	66,800
8 per cent. Perpetual Loan (Madras)	15,400	...	15,400	...	15,400
6 per cent. Perpetual Loan (Madras)	8,050	...	8,050	...	8,050
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	4,177	...	4,177	...	4,177
Deposits of the Monegar Choultry (4 per cent.)	6,688	...	6,688	...	6,688
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	1,000	...	1,000	..	1,000
Annuity Fund of Futtehoollah-Khan	4,000	...	4,000	...	4,000
TOTAL . Rx.	110,915	...	110,915	...	110,915
NORTH-WESTERN PROVINCES AND OUDH.					
Endowments by the late King of Oudh, 1st Loan (6 p.c.)	355,984	...	355,984	145	355,839
Endowments by the late King of Oudh, 3rd and 5th Loans (5 p.c.)	1,000,000	...	1,000,000	...	1,000,000
Endowments by the late King of Oudh, 6th Loan (4 p.c.)	169,924	...	169,924	...	169,924
Endowments by the late King of Oudh, Charity Fund (4 p.c.)	30,000	...	30,000	...	30,000
Charitable Endowments by the Maharaja Karwi (4 per cent.)	20,000	...	20,000	...	20,000
TOTAL . Rx.	1,575,908	...	1,575,908	145	1,575,763
PUNJAB:					
Endowments in favour of the Lawrence Asylums at Murree (5 per cent.) and Sanawar (3½ per cent)	1,264	...	1,264	264	1,000
MADRAS:					
Deposits on account of the Estate of the late Pogose Petrus (5 per cent.)	126	...	126	...	126
BOMBAY:					
Endowments for Charitable and Educational Institutions	91,155	...	91,155	...	91,155
GRAND TOTAL . Rx.	1,779,368	...	1,779,368	409	1,778,959

No. 78.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES for the Year ended 31st March 1894.

INDIA, GENERAL.	Balance, 1st April 1893.	Issues in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	Rx.	Rx.	Rx.	Rx.
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	250	...	250	...	250
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 per cent.)	34,520	6,470	40,990	6,470	34,520
Non-transferable Treasury Notes at 4 per cent.	8,962	1,650	10,612	1,200	9,412
TOTAL : Rx.	43,732	8,120	51,852	7,670	44,182

No. 79.—ACCOUNT of SUMS received from SERVICE FUNDS bearing Interest, and REPAYMENTS and the BALANCES due to such FUNDS, for the Year ended 31st March 1894.

	Balance, 1st April 1893	Receipts in 1893-94.	TOTAL.	Repayments in 1893-94.	Balance, 31st March 1894.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Uncovenanted Service Family Pension Fund	(a)1,207,163	125,558	1,332,721	86,710	1,246,011
Miscellaneous Service Funds	(a)286	3	289	289	...
TOTAL . Rx.	1,207,449	125,561	1,333,010	86,999	1,246,011
MADRAS:					
Apothecaries' Fund	12,390	3,254	15,644	3,116	12,528
BOMBAY:					
Uncovenanted Service Family Pension Fund	(b)142,337	13,340	155,677	6,047	149,630
GRAND TOTAL . Rx.	1,362,176	142,155	1,504,331	96,162	1,408,169

(a) Differ from the closing balances of last year by Rx. 12 for corrections since made.
(b) Ditto ditto by Rx. 1 for corrections since made.

No. 80.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, and of SPECIAL ACCOUNTS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Repayments in 1893-94.	Balance, 31st March 1894.
BANK ACCOUNTS.					
GOVERNMENT SAVINGS BANKS AT THE PRESIDENCY TOWNS:	Rx.	Rx.	Rx.	Rx.	Rx.
Calcutta	(a)256,498	84,072	340,570	91,735	248,835
Madras	54,501	16,090	70,591	21,790	48,801
Bombay	(a) 796,421	169,412	965,833	180,417	785,416
TOTAL . Rx.	1,107,420	269,574	1,376,994	293,942	1,083,052
POST OFFICE SAVINGS BANKS:					
India, General . Rx.	7,818,773	3,648,949	11,467,722	3,201,990	8,265,732
TELEGRAPH PROVIDENT INSTITUTION:					
India, General . Rx.	...	93	93	12	81
STATE RAILWAY PROVIDENT INSTITUTIONS:					
India, General	114,453	26,822	141,275	10,066	131,209
Central Provinces	1,964	794	2,758	252	2,506
Burma	28,241	9,971	38,212	4,693	33,519
Assam	(a)525	170	695	25	670
Bengal	79,797	19,691	99,488	6,629	92,859
North-Western Provinces and Oudh	58,137	12,882	71,019	4,917	66,102
Punjab	218,736	45,837	264,573	23,644	240,929
Madras	...	852	852	124	728
TOTAL . Rx.	501,853	117,019	618,872	50,350	568,522
CIVIL ENGINEERS' PROVIDENT FUND:					
India, General	(a)230,246	44,454	274,700	15,718	258,982
REGIMENTAL SAVINGS BANKS:					
Bengal Army	70,364	104,517	174,881	87,317	87,564
Madras Army	(a)21,414	38,291	59,705	31,121	28,584
Bombay Army	(a)24,586	33,028	57,614	27,590	30,024
TOTAL . Rx.	116,364	175,836	292,200	146,028	146,172
TOTAL BANK ACCOUNTS . Rx.	9,774,656	4,255,925	14,030,581	3,708,040	10,322,541
SPECIAL ACCOUNTS.					
GENERAL FAMILY PENSION FUND:					
India, General	45,021	21,750	66,771	61,952	4,819
HINDU FAMILY ANNUITY FUND:					
India, General	15,299	5,764	21,063	1,902	19,161
UNCOVENANTED SERVICE FUND, LIFE ASSURANCE BRANCH:					
Bombay	(a)9,074	2,191	11,265	442	10,823
LOCAL FUND PENSION FUND:					
Bombay	10,635	3,948	14,583	2,254	12,329
BENGAL CHRISTIAN FAMILY PENSION FUND:					
India, General	2,047	2,338	4,385	4,159	226
ADMINISTRATOR GENERAL'S DEPOSITS:					
Madras	(a)87	...	87	5	82
Bombay	(a)22,017	57	22,074	376	21,698
POST OFFICE LIFE INSURANCE FUND.					
India, General	33,969	10,252	44,221	3,557	40,664
POST OFFICE DEPARTMENTAL GUARANTEE FUND:					
India, General	36,487	7,184	43,671	12,796	30,875
TOTAL SPECIAL ACCOUNTS . Rx.	174,636	53,484	228,120	87,443	140,677
GRAND TOTAL	9,949,292	4,309,409	14,258,701	3,795,483	10,463,218

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

O. to V. Debt, Deposits, etc.

No. 81.—ACCOUNT showing Receipts, Payments, and Balances of Excluded Local Funds, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	Total.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	Rx.	Rx.	Rx.	Rx.
India, General	(a)31,891	98,865	130,756	94,246	36,510
Central Provinces	5,493	18,945	24,438	20,342	4,096
Burma	35,833	109,069	144,902	110,137	34,765
Assam	1,160	1,810	2,970	1,755	1,215
Bengal	23,323	49,618	72,941	56,030	16,911
North-Western Provinces and Oudh	26,107	107,568	133,675	107,730	25,945
Punjab	14,810	74,950	89,760	73,289	16,471
Madras	(a)25,319	89,960	115,279	70,896	44,383
Bombay	121,773	291,453	413,226	324,374	88,852
Total . Rx.	285,709	842,238	1,127,947	858,799	269,148

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 82.—ACCOUNT of Receipts, Payments, and Balances of Railway Funds, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	Total.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	Rx.	Rx.	Rx.	Rx.
India, General.					
Bombay, Baroda and Central India Railway.					
Educational Fund	221	1,362	1,583	1,310	273
Fire Insurance Fund	3,652	1,749	5,401	4,314	1,087
Guarantee and Contractors' Security Fund	2,633	6,059	8,692	4,743	3,949
Provident Fund	7,820	34,588	42,408	40,307	2,101
Sundry Deposit Fund (Ticket and Indenture Fees)	3,656	577	4,233	722	3,511
Fine Fund	625	412	1,037	348	689
Shareholders' Interest Deposit Fund	166	469	635	446	189
Surplus Profits Deposit Fund	12,257	403,233	415,490	337,933	77,557
Great Indian Peninsula Railway.					
Extraordinary Casualty Fund	55,360	2,040	57,400	13,290	44,110
Fire Insurance Fund	8,379	2,774	11,153	1,537	9,616
Guarantee and Contractors' Security Fund	4,941	10,965	15,906	10,768	5,138
Madras Railway.					
Guarantee and Contractors' Security Fund	48,741	9,011	57,752	17,476	40,276
Provident Fund	...	10,226	10,226	6,702	3,524
Total Rx.	148,451	483,465	631,916	439,896	192,020

No. 83.—ACCOUNT of Deposits of Sinking Funds, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	Total.	Payments in 1893-94.	Balance, 31st March 1894.
Bengal.	Rx.	Rx.	Rx.	Rx.	Rx.
Deposits of Sinking Funds	...	765	765	...	765
Bombay.					
Deposits of Sinking Funds (Victoria Dock Loan)	4,493	9,359	13,852	...	13,852
Total . Rx.	4,493	10,124	14,617	...	14,617

No. 84.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL and JUDICIAL DEPOSITS, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
INDIA, GENERAL.	Rx.	Rx.	Rx.	Rx.	Rx.
Civil Deposits.					
Revenue Deposits	14,602	42,897	57,499	43,193	14,306
Civil Courts' Deposits	5,179	22,638	27,817	22,162	5,655
Criminal Courts' Deposits	(a)894	1,114	2,008	1,309	699
Personal Deposits	37,399	1,219,920	1,257,319	1,202,174	55,145
Municipal Funds	8,194	44,623	52,817	45,634	7,183
Forest Deposits	1	20	21	20	1
Presidency Bank Deposits	16,556	597	17,153	17,153	...
Renewal Fees, Government Promissory Notes	324	1,234	1,558	1,253	305
Trust Interest Fund	23	497,881	497,904	495,668	2,236
Deposits for Government Loans (temporary)	...	97	97	97	...
Deposits of deceased officers and men of the Native Army	737	386	1,123	185	938
Loan Discharge Orders	...	141,022	141,022	132,358	8,664
Other Deposits.					
District Post Charges (Post Office)	...	69,065	69,065	68,938	127
Money Order Cheques (Post Office)	...	443,745	443,745	441,773	1,972
Military Deposits	37,746	45,827	83,573	50,693	32,880
Public Works Deposits (Buildings and Roads)	31,153	85,431	116,584	93,096	23,488
Public Works Deposits (Irrigation)	(a)332	430	762	479	283
Public Works Deposits (Railway Capital)	95,066	410,740	505,806	298,462	207,344
Public Works Deposits (Railway Revenue)	87,907	332,375	420,282	316,611	103,671
British Postal Orders (Post Office)	(a) 2,172	25,409	27,581	25,056	2,525
Dead Accounts, Savings Bank (Post Office)	8,838	2,111	10,949	262	10,687
Telegraph Deposits	447	7,525	7,972	7,548	424
Marine Deposits	1,071	625	1,696	1,185	511
Trust Interest Account (Post Office)	...	106	106	104	2
Telegraph Fine Fund	3,821	714	4,535	908	3,627
Telegraph Furniture Fund	27	43	70	43	27
State Railway Fine Fund, P. W. D. (Railway Revenue)	2,266	828	3,094	3,048	46
Trust Interest Account (Military)	31	3,540	3,571	3,568	3
Void Money Orders (Post Office)	6,037	20,629	26,666	20,862	5,804
Short payments on account of Money Orders (Post Office)	55	915	970	851	119
Foreign Money Orders (Post Office)	—62,777	502,502	439,725	478,487	—38,762
Local Funds Debt Accounts.					
Incorporated Local Funds Debt, Deposits and Advances	...	1	1	59	—58
TOTAL . Rx.	298,101	3,924,990	4,223,091	3,773,239	449,852
Carried forward . Rx.	298,101	3,924,990	4,223,091	3,773,239	449,852

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894.

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	298,101	3,924,990	4,223,091	3,773,239	449,852
CENTRAL PROVINCES.					
Civil Deposits.					
Revenue Deposits	9,129	15,129	24,258	15,303	8,955
Civil Courts' Deposits	28,707	121,539	150,246	119,254	30,992
Personal Deposits	74,839	260,235	335,074	262,727	72,347
Municipal Funds	50,618	129,385	180,003	120,131	59,872
Forest Deposits	752	100	852	677	175
Trust Interest Fund	94	6,971	7,065	7,056	9
Deposits for Government Loans (temporary)	...	94	94	94	...
Deposits for work done for public bodies or individuals	(*a*)2	158	160	117	43
Other Deposits.					
Public Works Deposits (Buildings and Roads)	21,791	1,538	23,329	17,468	5,861
Public Works Deposits (Railway Revenue)	11,576	19,784	31,360	22,667	8,693
State Railway Fine Fund, P. W. D. (Railway Revenue)	(*a*)622	559	1,181	565	616
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	(*a*)—*1,444*	6,167	4,723	6,435	—*1,712*
TOTAL . Rx.	196,686	561,659	758,345	572,494	185,851
BURMA.					
Civil Deposits.					
Revenue Deposits	41,649	128,624	170,273	129,835	40,438
Civil Courts' Deposits	10,695	52,964	63,659	51,824	11,835
Personal Deposits	11,167	180,067	191,234	182,409	8,825
Municipal Funds	60,091	173,029	233,120	176,624	56,496
Marine Deposits	415	794	1,209	875	334
Forest Deposits	16	1	17	11	6
Trust Interest Fund	...	410	410	410	...
Other Deposits.					
Public Works Deposits (Buildings and Roads)	9,407	37,892	47,299	34,034	13,265
Public Works Deposits (Irrigation)	284	2,770	3,054	2,175	879
Public Works Deposits (Railway Capital)	1,716	22,636	24,352	21,028	3,324
Public Works Deposits (Railway Revenue)	3,940	20,614	24,554	20,915	3,639
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	1,101	1,101	1,101	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	1,115	...	1,115	300	815
TOTAL . Rx.	140,495	620,902	761,397	621,541	139,856
ASSAM.					
Civil Deposits.					
Revenue Deposits	43,147	26,367	69,514	35,303	34,211
Civil Courts' Deposits	5,204	7,829	13,033	7,815	5,218
Personal Deposits	4,238	76,108	80,346	77,659	2,687
Municipal Funds	2,359	17,042	19,401	16,253	3,148
Forest Deposits	4	...	4	...	4
Trust Interest Fund	5	837	842	834	8
Deposits for Government Loans (temporary)	...	101	101	101	...
Deposits for work done for public bodies or individuals	42	34	76	50	26
Other Deposits.					
Public Works Deposits (Buildings and Roads)	2,762	8,046	10,808	6,733	4,075
Public Works Deposits (Railway Revenue)	121	92	213	118	95
State Railway Fine Fund, Public Works Department (Railway Revenue)	...	8	8	8	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—*109*	4,656	4,547	4,871	—*324*
TOTAL . Rx.	57,773	141,120	198,893	149,745	49,148
Carried forward . Rx.	693,055	5,248,671	5,941,726	5,117,019	824,707

(*a*) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894—*continued.*

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx	693,055	5,248,671	5,941,726	5,117,019	824,707
BENGAL.					
Civil Deposits.					
Revenue Deposits	228,673	266,093	494,766	265,240	229,526
Civil Courts' Deposits	377,188	856,032	1,233,220	861,915	371,305
Criminal Courts' Deposits	17,547	17,438	34,985	18,009	16,976
Personal Deposits	212,018	1,094,302	1,306,320	1,101,143	205,177
Municipal Funds	32,326	206,153	238,479	201,124	37,355
Forest Deposits	40	208	248	169	79
Presidency Bank Deposits	9,125	3,231	12,356	2,692	9,664
Trust Interest Fund	855	88,423	89,278	88,335	943
Port Trust Deposit	(a)3,828	7,758	11,586	6,067	5,519
Deposits for work done for public bodies or individuals	67,263	6,653	73,916	64,071	9,845
Deposits for Government Loans (temporary) . .	...	195	195	195	...
Other Deposits.					
Public Works Deposits (Buildings and Roads) .	6,152	7,132	13,284	8,966	4,318
Public Works Deposits (Irrigation)	9,473	16,066	25,539	11,292	14,247
Public Works Deposits (Railway Capital) . .	2,798	15,184	17,982	8,893	9,089
Public Works Deposits (Railway Revenue) . .	16,863	193,947	210,810	207,574	3,236
State Railway Fine Fund, P. W. D. (Railway Revenue)	606	1,324	1,930	1,425	505
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	124,138	214,454	338,592	204,279	134,313
TOTAL . Rx.	1,108,893	2,994,593	4,103,486	3,051,389	1,052,097
NORTH-WESTERN PROVINCES AND OUDH.					
Civil Deposits.					
Revenue Deposits	88,318	257,419	345,737	270,393	75,344
Civil Courts' Deposits	265,453	687,164	952,617	658,498	294,119
Criminal Courts' Deposits	12,954	60,318	73,272	60,912	12,360
Personal Deposits	128,750	1,478,035	1,606,785	1,496,083	110,702
Municipal Funds	(a) 95,697	647,127	742,824	593,458	149,366
Forest Deposits	392	735	1,127	598	529
Trust Interest Fund	296	31,497	31,793	31,270	523
Deposits for Government Loans (temporary) . .	...	1,677	1,677	1,677	...
Other Deposits.					
Public Works Deposits (Buildings and Roads) .	20,902	38,183	59,085	43,666	15,419
Public Works Deposits (Irrigation)	1,833	4,940	6,773	4,634	2,139
Public Works Deposits (Railway Capital) . .	5,033	11,055	16,088	14,157	1,931
Public Works Deposits (Railway Revenue) . .	(b)16,696	92,963	109,659	91,284	18,375
State Railway Fine Fund	(b)486	749	1,235	812	423
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	—3,053	995	—2,058	1,509	—3,567
TOTAL . Rx.	633,757	3,312,857	3,946,614	3,268,951	677,663
Carried forward . Rx.	2,435,705	11,556,121	13,991,826	11,437,359	2,554,467

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) Differs from last year's closing balance owing to readjustment of Rx 700 invested in Government Securities in 1892-93 from the balance of State Railway Fine Fund, but charged to Public Works Deposits (Railway Revenue).

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894—*continued.*

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	2,435,705	11,556,121	13,991,826	11,437,359	2,554,467
PUNJAB.					
Civil Deposits.					
Revenue Deposits	131,537	406,244	537,781	405,836	131,945
Personal Deposits	74,186	725,616	799,802	732,788	67,014
Municipal Funds	80,870	409,046	489,916	390,973	98,943
Forest Deposits	21	56	77	21	56
Trust Interest Fund	85	14,652	14,737	14,622	115
Deposits for work done for public bodies or individuals	358	3,591	3,949	3,845	104
Deposits for Government Loans (temporary) . .	...	15,741	15,741	15,741	...
Other Deposits.					
Public Works Deposits (Buildings and Roads) .	24,960	22,890	47,850	30,385	17,465
Public Works Deposits (Irrigation) . . .	13,180	49,991	63,171	36,017	27,154
Public Works Deposits (Railway Capital) . .	9,555	7,509	17,064	16,238	826
Public Works Deposits (Railway Revenue) . .	54,174	377,289	431,463	375,541	55,922
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—1,690*	2,947	1,257	3,036	*—1,779*
TOTAL . Rx.	387,236	2,035,572	2,422,808	2,025,043	397,765
MADRAS.					
Civil Deposits.					
Revenue Deposits	168,415	235,712	404,127	226,910	177,217
Civil Courts' Deposits	139,355	361,334	500,689	351,959	148,730
Criminal Courts' Deposits	5,871	11,765	17,636	10,474	7,162
Personal Deposits	166,760	880,765	1,047,525	866,826	180,699
Municipal Funds	67,099	228,036	295,135	241,547	53,588
Presidency Savings Bank Deposits Dead Accounts .	4,342	60	4,402	46	4,356
Trust Interest Fund	1,085	130,588	131,673	130,377	1,296
Deposits of deceased officers and men of the Native Army	84	46	130	46	84
Deposits for work done for public bodies or individuals	476	1,719	2,195	2,069	126
Deposits for Government Loans (temporary) . .	...	712	712	712	...
Other Deposits.					
Military Deposits	24,039	21,279	45,318	15,630	29,688
Public Works Deposits (Buildings and Roads) .	7,786	24,025	31,811	26,713	5,098
Public Works Deposits (Railway Capital) . .	6,854	53,798	60,652	45,909	14,743
Public Works Deposits (Railway Revenue) . .	3,337	29,384	32,721	21,106	11,615
Trust Interest Account (Military)	1	508	509	503	6
State Railway Fine Fund (Railway Revenue) . .	...	40	40	1	39
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—38,526*	425,217	386,691	382,677	4,014
TOTAL . Rx.	556,978	2,404,988	2,961,966	2,323,505	638,461
Carried forward . Rx.	3,379,919	15,996,681	19,376,600	15,785,907	3,590,693

No. 84.—Account showing Receipts, Payments, and Balances of Departmental and Judicial Deposits, for the Year ended 31st March 1894—*continued.*

	Balance, 1st April 1893.	Receipts in 1893-94.	TOTAL.	Payments in 1893-94.	Balance, 31st March 1894.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*
Brought forward . Rx.	3,379,919	15,996,681	19,376,600	15,785,907	3,590,693
BOMBAY.					
Civil Deposits.					
Revenue Deposits	42,120	159,614	201,734	139,312	62,422
Civil Courts' Deposits	64,998	279,259	344,257	283,922	60,335
Criminal Courts' Deposits	4,337	11,452	15,789	11,213	4,576
Personal Deposits	134,209	953,899	1,088,108	921,703	166,405
Municipal Funds	89,644	199,320	288,964	184,178	104,786
Marine Deposits	562	2,446	3,008	2,268	740
Forest Deposits	14,094	17,294	31,388	17,442	13,946
Presidency Bank Deposits	9,484	249	9,733	391	9,342
Trust Interest Fund	335	291,020	291,355	287,229	4,126
Deposits of deceased officers and men of the Native Army	243	39	282	106	176
Deposits for work done for public bodies or individuals	159	284	443	276	167
Deposits for Government Loans (temporary)	...	1,075	1,075	1,075	...
Other Deposits.					
Military Deposits	9,190	19,879	29,069	20,720	8,349
Public Works Deposits (Buildings and Roads)	26,623	57,668	84,291	42,629	41,662
Public Works Deposits (Irrigation)	10,457	22,565	33,022	22,938	10,084
Public Works Deposits (Railway Revenue)	24,842	71,390	96,232	71,414	24,818
State Railway Fine Fund, P. W. D. (Railway Revenue)	1,074	1,089	2,163	582	1,581
Trust Interest Account (Military)	...	224	224	224	...
Local Funds' Debt Accounts.					
Incorporated Local Funds' Debt, Deposits, and Advances	*—1,443*	3,125	1,682	4,007	*—2,325*
TOTAL . Rx.	430,928	2,091,891	2,522,819	2,011,629	511,190
GRAND TOTAL . Rx.	3,810,847	18,088,572	21,899,419	17,797,536	4,101,883

No. 85.—ACCOUNT of IMPERIAL ADVANCES AND LOANS, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such LOANS at the Commencement and Close of the Year.

	Amount, 1st April 1893.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1894.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
LOANS TO NATIVE STATES.								
BENGAL.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Cooch Behar State	40,121	19,821	50,942	8,570	51,372	80 000	4 per cent.	1,431
LOANS TO PRESIDENCY CORPORATIONS, &c.								
BENGAL.								
Calcutta Port Fund	176,500	...	176,500	...	176,500	176,500	4½ per cent.	7,942
Calcutta Port Trust Consolidated Loan	384,634	...	384,634	15,477	369,157	534,035	4½ " "	17,136
Calcutta Port Trust for construction of Kidderpur Dock	(a) 2,876,298	759	2,877,057	...	2,877,057	2,877,056	4 " "	113,313
Consolidated Loan of the Calcutta Municipality	535,091	...	535,091	23,941	511,150	783,120	4½ " "	22,490
TOTAL . Rx.	3,972,523	759	3,973,282	39,418	3,933,864			160,881
MADRAS.								
Madras Municipality, Water-supply	143,000	...	143,000	...	143,000	143,000	4 per cent. (b)	5,720
Madras Harbour Trust	500,424	27,000	527,424	10,000	517,424	582,890	4½ " "	21,848
TOTAL . Rx.	643,424	27,000	670,424	10,000	660,424			27,568
BOMBAY.								
Bombay Municipality (Water-supply)	257,158	3,273	260,431	2,963	257,468	373,005	4 per cent.	10,177
Do. New Consolidated Loan repayable in 30 years	436,805	...	436,805	436,805	...	584,000	4½ " "	9,828
Bombay Port Trust, for Prince's Dock	616,104	...	616,104	616,104	...	760,000	4½ " "	27,724
Bombay Port Trust, for Dock Extension	(a)908,623	15,592	924,215	...	924,215	940,000	4 " "	36,180
Bombay Port Trust, for Loans bearing interest under Acts I and VI of 1873 and 1879	2,039,628	...	2,039,628	1,873	2,037,755	2,117,075	4½ " "	91,810
Do. for Loans not bearing interest do.	43,564	...	43,564	1,873	41,691	84,468	*Nil.*	...
TOTAL . Rx.	4,301,882	18,865	4,320,747	1,059,618	3,261,129			175,719
TOTAL LOANS TO PRESIDENCY CORPORATIONS, &c. . Rx.	8,917,829	46,624	8,964,453	1,109,036	7,855,417			364,168
LOANS TO MOFUSSIL MUNICIPALITIES.								
INDIA, GENERAL.								
Ajmere Municipality	30,435	539	30,974	543	30,431	34,300	5 per cent.	1,796
Quetta Municipality	2,368	...	2,308	263	2,105	2,809	4½ " "	106
TOTAL . Rx.	32,803	539	33,342	806	32,536			1,902
UPPER BURMA.								
Minbu Municipality	187	...	187	187	...	700	4½ per cent.	6
Pakokku Municipality	1,669	...	1,669	390	1,279	2,400	4½ "	71
Monywa Municipality	1,118	...	1,118	139	979	1,500	4½ "	49
Pyinmana Municipality	2,608	...	2,608	476	2,132	3,500	4½ "	112
Yamethin Municipality	...	1,000	1,000	89	911	1,000	5 "	25
Sagaing Municipality	1,084	...	1,084	295	789	1,500	5 "	51
Yeu Municipality	726	...	726	195	531	1,000	5 "	34
Taungdwingyi Municipality	921	...	921	83	838	1,000	5 "	45
Myingyan Municipality	2,300	...	2,300	416	1,884	2,300	5 "	110
Kyaukse Municipality	1,922	...	1,922	163	1,759	2,000	5 "	94
TOTAL . Rx.	12,535	1,000	13,535	2,433	11,102			597
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES	45,338	1,539	46,877	3,239	43,638			2,499

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.								
INDIA, GENERAL.								
Dewan of the Khwaja Saheb's Durgah	3,669	...	3,669	376	3,293	4,965	5 per cent.	177
Syad Adam Shah	900	...	900	481	419	1,200	5 " "	53
Talukdars of Ajmere	458	...	458	122	336	82,500	5 " "	768
Mir Hazar Khan, Ressaldar of Marri Levies	80	...	80	30	50	200	5 " "	...
Kechi Khan, the Shambani Sardar	20	...	20	20	...	100	5 " "	15
TOTAL . Rx.	5,127	...	5,127	1,029	4,098			1,013
LOWER BURMA.								
Bishop of Rangoon	4,221	6,204	10,425	...	10,425	14,000	4 per cent.	204
Mirza Jaharuddin	66	...	66	42	24	80	5 " "	3
TOTAL . Rx.	4,287	6,204	10,491	42	10,449			207
BENGAL.								
Shahzada Mahomed Furukhshah	72,500	...	72,500	...	72,500	72,500	4 per cent	(c)3,019
TOTAL LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	81,914	6,204	88,118	1,071	87,047			4,239
LOANS TO DISTRICT, &c, COMMITTEES.								
INDIA, GENERAL.								
Cantonment Committee, Mhow	22,674	...	22,674	1,052	21,622	30,000	4½ per cent.	1,007
Ditto Secunderabad (Water works)	7,500	37,500	45,000	...	45,000	75,800	4½ "	...
TOTAL . Rx.	30,174	37,500	67,674	1,052	66,622			1,007
UPPER BURMA.								
Magwe District Fund	800	...	800	200	600	1,000	4½ per cent.	34
Pakokku ditto	315	...	315	100	215	410	5 "	14
TOTAL . Rx.	1,115	...	1,115	300	815			48
MADRAS.								
Cantonment Committee, Wellington	200	...	200	20	180	200	4½ per cent	8
TOTAL LOANS TO DISTRICT, &c., COMMITTEES	31,489	37,500	68,989	1,372	67,617			1,063
ADVANCES TO CULTIVATORS.								
INDIA, GENERAL.								
Advances for Improvement of Land	36,232	3,947	40,179	5,720	34,459		6¼ & 6 per cent	
Ditto for relief of Agriculturists and other purposes	25,509	...	25,509	12,691	12 818		6¼ per cent.	
TOTAL	61,741	3,947	65,688	18,411	47,277			2,408
UPPER BURMA.								
Advances for relief of Agriculturists and other purposes	34,737	19,654	54,391	15,181	39,210		6¼ per cent.	2,031
TOTAL ADVANCES TO CULTIVATORS . Rx.	96,478	23,601	120,079	33,592	86,487			4,439
GRAND TOTAL . Rx.	9,213,169	135,289	9,348,458	1,156,880	8,191,578			377,839

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) Exclusive of 2 per cent. for Sinking Fund for repayment of Loan.
(c) Besides Rx. 765 paid to Sinking Fund.

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1894, and the amount of such LOANS at the commencement and close of the year.

LOANS TO MOFUSSIL MUNICIPALITIES.	Amount, 1st April 1893.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1894.	Amount of loan sanctioned.	Rate of interest.	Amount of interest received and credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
CENTRAL PROVINCES.								
Nagpore Municipality (Water-supply)	37,384	...	37,384	1,388	35,996	40,000	4½ per cent.	1,667
Burhanpur Municipality (Do.)	9,995	...	9,995	356	9,639	10,500	4½ "	446
Raipur Municipality (Do.)	10,000	...	10,000	156	9,844	10,000	4½ "	304
TOTAL . Rx.	57,379	...	57,379	1,900	55,479			2,417
BURMA.								
Lower Burma—								
Prome Municipality	(a)8,156	...	8,156	414	7,742	20,000	5 per cent.	402
Rangoon Municipality (Water-supply)	13,179	...	13,179	4,294	8,885	41,000	4½ & 5 per cent	570
Kyauk-phyu Municipality	525	...	525	256	269	1,000	5 per cent.	23
Mergui Municipality	102	300	402	52	350	500	5 "	4
Maubin Municipality	800	...	800	84	716	800	5 "	39
Paungde Municipality	1,800	...	1,800	164	1,636	1,800	5 "	88
Yandoon Municipality	...	7,500	7,500	...	7,500	7,500	5 "	...
TOTAL . Rx.	24,562	7,800	32,362	5,264	27,098			1,126
ASSAM.								
Shillong Municipality	1,235	...	1,235	116	1,119	1,750	4½ & 5 per cent.	55
BENGAL.								
Chittagong Municipality	...	4,500	4,500	...	4,500	4,500	4½ per cent.	...
Darjeeling Municipality	(a)5,426	...	5,426	298	5,128	7,500	4½ "	274
Manicktolla Municipality	...	2,500	2,500	101	2,399	2,500	4½ "	56
Dacca Municipality	12,150	...	12,150	200	11,950	12,500	4½ "	547
Faridpur Municipality	444	...	444	43	401	500	4½ "	20
Rajshahye Municipality	1,265	...	1,265	132	1,133	1,500	4½ "	56
Mozufferpore Municipality	...	4,500	4,500	...	4,500	6,000	4½ "	...
Patna Municipality	...	15,800	15,800	...	15,800	31,800	4½ "	...
Commillah Municipality (Tipperah)	134	...	134	51	83	250	4½ "	6
Serampore Municipality	2,945	...	2,945	98	2,847	3,000	4½ "	133
Chapra Municipality	500	...	500	79	421	500	4½ "	17
Pooree Municipality	1,500	500	2,000	...	2,000	2,000	4½ "	80
Howrah Municipality	...	2,000	2,000	109	1,891	2,000	4½ "	27
TOTAL . Rx.	24,364	29,800	54,164	1,111	53,053			1,216

NORTH-WESTERN PROVINCES AND OUDH.								
Naini Tal Municipality (old loan)	2,147	...	2,147	2,147	...	2,500	4½ per cent.	...
Naini Tal Municipality (Water Works)	23,000	3,000	26,000	...	26,000	26,000	4 "	748
Agra Municipality (Do.)	122,115	2,550	124,665	2,221	122,444	125,670	4 "	4,897
Allahabad Municipality (Do.)	157,854	5,120	162,974	2,875	160,099	164,321	4 "	6,289
Benares Municipality (Do.)	155,000	35,000	190,000	...	190,000	195,823	4 "	6,705
Benares Municipality (Drainage)	...	10,000	10,000	...	10,000	10,000	4 "	361
Cawnpore Municipality (Water Works)	40,000	50,000	90,000	...	90,000	145,000	4 "	2,665
Mussoorie Municipality (Do.)	3,500	100	3,600	...	3,600	3,600	4½ "	223
Lucknow Municipality (Do.)	20,000	78,000	98,000	...	98,000	126,289	4 "	2,384
Bara Banki Municipality	541	...	541	60	481	600	4½ "	24
Kheri Municipality	...	200	200	50	150	200	4½ "	7
Bareilly Municipality	1,350	...	1,350	180	1,170	1,350	4½ "	26
TOTAL . Rx.	525,507	183,970	709,477	7,533	701,944			24,329
PUNJAB.								
Lahore Municipality	162,672	...	162,672	2,253	160,419	177,500	4½ per cent. (b)	6,910
Simla Municipality for Town Hall and Water-Works	90,507	...	90,507	723	89,784	120,000	4 "	4,778
Peshawar Municipality	9,000	...	9,000	3,000	6,000	15,000	5 "	404
Edwardesabad Municipality	480	...	480	126	354	3,500	5 "	24
Dera Ghazi Khan Municipality	(a) 17,516	...	17,516	1,170	16,346	23,400	4 "	734
Delhi Municipality	53,304	11,163	64,467	3,030	61,437	82,000	4 "	2,170
Ludhiana Municipality	5,224	425	5,649	300	5,349	6,000	5 "	216
Kohat Municipality	1,700	...	1,700	110	1,590	1,700	5 "	71
Dalhousie Municipality	2,512	2,051	4,563	331	4,232	5,033	5 "	66
TOTAL . Rx.	342,915	13,639	356,554	11,043	345,511			15,373
Carried over	975,962	235,209	1,211,171	26,967	1,184,204			44,516

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) Exclusive of ½ per cent. on a portion of the loan of Rx. 67,500 credited to Sinking Fund.

No. 85A.—ACCOUNT of PROVINCIAL ADVANCES and LOANS, showing the amounts advanced and repaid during the Year ended 31st March 1894, and the amount of such LOANS at the commencement and close of the year—*continued.*

	Amount, 1st April 1893.	Amount advanced.	TOTAL.	Amount repaid.	Amount, 31st March 1894.	Amount of loan sanctioned.	Rate of interest	Amount of interest received and credited to Revenue.
LOANS TO MOFUSSIL MUNICIPALITIES—*contd.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Brought forward .	975,962	235,209	1,211,171	26,967	1,184,204			44,516
MADRAS.								
Adoni Municipality	...	6,600	6,600	...	6,600	6,600	4¼ per cent.	...
Coonoor Municipality	1,226	...	1,226	78	1,148	1,925	4½&4¼ per cent.	53
Ootacamund Municipality	6,085	...	6,085	292	5,793	7,292	4½&4¼ "	258
Cochin Municipality	775	...	775	72	703	1,400	4½ "	35
Kombhakonam Municipality	6,000	...	6,000	95	5,905	6,000	4½ "	229
Calicut Municipality	2,700	...	2,700	400	2,300	3,000	4½ "	186
Mayavaram Municipality	615	...	615	17	598	850	4¼ "	26
Cuddapah Municipality	969	...	969	14	955	969	4¼ "	44
Tanjore Municipality	16,360	...	16,360	...	16,360	19,000	4¼ "	650
Madura Municipality	...	16,400	16,400	...	16,400	16,400	4¼ "	234
Tellicherry Municipality	...	500	500	...	500	500	4¼ "	3
TOTAL . Rx.	34,730	23,500	58,230	968	57,262			1,718
BOMBAY.								
Hubli Municipality	19,500	4,700	24,200	320	23,880	24,200	4½ per cent.	877
Ahmedabad Municipality	44,246	...	44,246	766	43,480	45,000	4½ "	1,980
Dharwar Municipality	1,290	...	1,290	221	1,069	3,600	4½ "	54
Godhra Municipality	888	...	888	36	852	1,000	5 "	44
Hyderabad Municipality (for Water-supply) . .	8,345	...	8,345	1,273	7,072	30,000	4½ "	351
Islampur Municipality	...	2,100	2,100	...	2,100	2,100	4½ "	...
Panvel Municipality	5,900	...	5,900	96	5,804	5,900	4½ "	264
Sangamner Municipality	248	...	248	35	213	600	4½ "	11
Dhulia Municipality	15,000	9,000	24,000	...	24,000	25,000	4½ "	519
TOTAL . Rx.	95,417	15,800	111,217	2,747	108,470			4,100
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES . Rx.	1,106,109	274,509	1,380,618	30,682	1,349,936			50,334
LOANS TO PORT FUNDS.								
LOWER BURMA.								
Moulmein Port Fund	3,349	...	3,349	1,063	2,286	8,000	4½ per cent.	139

BENGAL.								
Chittagong Port Fund	20,000	...	20,000	2,500	17,500	20,000	4½ per cent.	275
BOMBAY.								
Karachi Port Trust	217,375	...	217,375	4,074	213,301	226,150	4½ per cent.	9,737
TOTAL LOANS TO PORT FUNDS	240,724	...	240,724	7,637	233,087			10,151
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.								
BENGAL.								
Patna District Board	5,704	...	5,704	1,566	4,138	8,000	4½ per cent.	250
Dinagepur District Board	11,000	5,000	16,000	...	16,000	20,000	4½ "	499
Julpaiguri District Board	(a)1,586	...	1,586	498	1,088	2,500	4½ "	66
Sarun District Board	3,566	...	3,566	978	2,588	5,000	4½ "	149
Darbhanga District Board	18,000	...	18,000	...	18,000	18,000	4½ "	...
Manbhum Road Committee	...	900	900	...	900	900	4½ "	10
TOTAL . Rx.	39,856	5,900	45,756	3,042	42,714			974
MADRAS.								
Calicut Local Fund Board	466	...	466	466	...	8,900	4½ per cent.	21
Saidapet Local Fund Board	7,360	...	7,360	1,208	6,152	19,979	4½ "	318
Tellicherry Local Fund Board	1,831	...	1,831	300	1,531	6,000	4½ "	76
TOTAL . Rx.	9,657	...	9,657	1,974	7,683			415
BOMBAY.								
District Local Board, Ahmedabad	3,038	...	3,038	379	2,659	3,400	4½ per cent.	137
District Local Board, Bijapur	2,445	...	2,445	275	2,170	5,000	4½ "	107
District Local Board, Ratnagiri	4,964	...	4,964	392	4,572	20,050	4½ "	219
District Local Board, Surat	9,592	...	9,592	2,272	7,320	35,000	4½ "	400
TOTAL . Rx.	20,039	...	20,039	3,318	16,721			863
TOTAL LOANS TO DISTRICT & OTHER LOCAL FUND COMMITTEES . Rx.	69,552	5,900	75,452	8,334	67,118			2,252

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.	Amount, 1st April 1893.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1894.	Amount of loan sanctioned.	Rate of Interest.	Amount of interest received and credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
Central Provinces.								
Raja Padman Singh, successor to Path Raja Ram Chunder Singh of Thuamal	296	...	296	296	...	2,393	5 per cent.	11
Rehracole Feudatory State	320	...	320	...	320	1,500	5 " "	10
Total . Rx.	616	...	616	296	320			21
Burma.								
Mirza Mahomed Shah Abbas	...	100	100	20	80	100	5 per cent.	3
Bengal.								
Shazada Nasheen of Saseeram Endowment	1,347	...	1,347	7	1,340	1,500	4 per cent.	153
Raja of Nayagur	1,503	...	1,503	503	1,000	2,500	4½ " "	109
Deo Estate in Gya	28,308	27,200	55,508	14,493	41,015	67,200	4½ " "	1,399
Prince Jehan Kadir Mirza	(a)7,448	...	7,448	273	7,175	8,000	4½ " "	327
Saint Joseph's College, Darjeeling	800	...	800	200	600	1,000	4½ " "	36
Darjeeling Girls' School	(a)1,157	...	1,157	312	845	1,600	4½ " "	49
Loretto Convent	1,000	...	1,000	100	900	1,000	4½ " "	45
Total . Rx.	41,563	27,200	68,763	15,888	52,875			2,118
North-Western Provinces and Oudh.								
Thakur Gurdial Sing (Mainpuri)	2,070	...	2,070	449	1,621	4,800	6 per cent.	81
Sheobalak (Mirzapur)	229	...	229	22	207	300	5 " "	22
Raja Ranabir Singh (Dehra Dun)	1,486	...	1,486	111	1,375	1,720	4 " "	59
Mahommedan Anglo-Oriental College Committee (Aligarh)	1,040	...	1,040	260	780	1,500	4½ " "	41
Total . Rx.	4,825	...	4,825	842	3,983			203
Punjab.								
Ali Akbar Khan of Kalahat	78	...	78	...	78	600	6 per cent.	5
Archdeacon of Lahore (Simla Parsonage)	981	...	981	67	914	1,800	4 " "	20
Diocesan Board of Education	1,225	...	1,225	94	1,131	1,700	4½ " "	55

Family of the late Syud Mahdi Shah	170	...	170	170	...	450	6 " "	10
Golam Hyder Khan	118	...	118	118	...	300	6¼ " "	4
Nawab Atta Mohamed Khan	2,345	...	2,345	...	2,345	5,525	5 " "	...
Nawab Sir Khawaja Mohamed Khan, K.C.S.I.	750	...	750	500	250	6,000	5 " "	171
Raja Inder Deo of Akrote	430	...	430	158	272	1,487	6¼ " "	27
Raja Niyamatulla Khan	2,368	...	2,368	94	2,274	2,900	4½ " "	106
Raja Feroze Khan of Khairpur	2,311	...	2,311	372	1,939	4,000	6 " "	128
Rai Hera Chand	1,210	...	1,210	107	1,103	1,500	5 " "	61
Mirza Suriya Jah	4,108	...	4,108	311	3,797	4,500	5 " "	198
Imam Bux, Sub-Surveyor	150	...	150	30	120	300	*Nil.*	...
TOTAL . Rx.	16,244	...	16,244	2,021	14,223			785
MADRAS.								
Banganapalli Nawab	7,294	...	7,294	2,618	4,676	30,000	6 per cent.	444
Shulagiri Estate	1,829	...	1,829	259	1,570	3,500	5 " "	92
TOTAL . Rx.	9,123	...	9,123	2,877	6,246			536
BOMBAY.								
Administrator to the Chief of Malegaon	3,242	...	3,242	688	2,554	8,400	5 per cent.	162
Mir Gulam Mahomed Khan	80	...	80	80	...	1,400	5 " "	2
Nawab of Cambay	2,702	...	2,702	2,702	...	30,000	4½ " "	78
Sayad Shaha Abdulla Huseen Walad Sayad Mahomed Amin, Din Alli Sahib, Shahzade Nashin (Pirzade and Jaghirdar of the Dargah of Shahapur)	2,880	...	2,880	256	2,624	4,200	5 " "	144
Thakoor of Dhrole	2,743	...	2,743	955	1,788	15,000	5 " "	45
Yadneshwar and Sadashiv Balkristna Dixit	843	...	843	424	419	6,000	4½ " "	37
Wadherao Lalbux	68	...	68	...	68	90	5 " "	...
Chandna Kasbatis	56	...	56	10	46	406	*Nil.*	...
TOTAL . Rx.	12,614	...	12,614	5,115	7,499			468
TOTAL LOANS TO LANDHOLDERS & OTHER NOTABILITIES Rx.	84,985	27,300	112,285	27,059	85,226			4,134

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such Loans at the Commencement and Close of the Year —*continued.*

	Amount, 1st April 1893.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1894.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES UNDER SPECIAL LAWS.								
BENGAL.								
Drainage Advances	143,842	14,633	158,475	5,139	153,336	...	5 per cent.	36
Embankment Advances	2,916	18,854	21,770	1,979	19,791	...	5 " "	96
TOTAL . Rx.	146,758	33,487	180,245	7,118	173,127			132
NORTH-WESTERN PROVINCES AND OUDH.								
Jhansi Encumbered Estates, Acts	(a)7,813	207	8,020	2,857	5,163	...	...	365
Oudh Talukdars' Relief Act.								
Chaudhri Muhammad Azim (Hardoi)	4,509	...	4,509	1,803	2,706	19,000	5 per cent.	196
Bahna Estate (Rai Bareilli)	2,503	...	2,503	503	2,000	7,038	5 " "	112

Shahzada Shadeo Singh (Rai Bareilli)	206	...	206	206	...	35,000	5 per cent.	2
Captains Gulab and Atar Singh (Rai Bareilli)	3,015	...	3,015	225	2,790	22,500	5 " "	145
Dewan Kishen Kumar (Barabanki)	3,060	...	3,060	198	2,862	7,652	*Nil.*	...
TOTAL . Rx.	21,106	207	21,313	5,792	15,521			820
BOMBAY.								
Kaira Thakeors	15,648	...	15,648	1,567	14,081	27,000	5 per cent.	833
Talukdaree Settlement Officer, Ahmedabad	15,073	1,813	16,886	1,225	15,661	47,000	5 " "	621
Talukdaree Settlement Officer, Broach	2,681	...	2,681	1,614	1,067	47,000	5 " "	147
Manager, Karachi Encumbered Estates	729	...	729	160	569	170,000 (Karachi, Hyderabad and Shikarpur together)	5 " "	32
Manager, Encumbered Estate, Hyderabad	1,720	...	1,720	680	1,040		5 " "	87
Manager, Encumbered Estate, Shikarpur	620	...	620	300	320		5 " "	30
TOTAL . Rx.	36,471	1,813	38,284	5,546	32,738			1,750
TOTAL ADVANCES UNDER SPECIAL LAWS . Rx.	204,335	35,507	239,842	18,456	221,386			2,702

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.

No. 85A.—Account of Provincial Advances and Loans, showing the Amounts Advanced and Repaid during the Year ended 31st March 1894, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1893.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1894.	Rate of Interest.	Amount of Interest Received and Credited to Revenue.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*		*Rx.*
ADVANCES TO CULTIVATORS.							
CENTRAL PROVINCES.							
Advances for improvement of land	10,316	3,662	13,978	2,799	11,179	6¼ per cent.	648
Ditto for relief of Agriculturists and other purposes . . .	(a) 25,548	18,377	43,925	11,746	32,179	6¼ " "	1,383
TOTAL . Rx.	35,864	22,039	57,903	14,545	43,358		2,031
BURMA (LOWER).							
Advances for relief of Agriculturists and other purposes . .	1,491	126	1,617	762	855	6¼ per cent.	72
ASSAM.							
Advances for improvement of land	6	...	6	2	4	6¼ per cent.	...
Ditto for relief of Agriculturists and other purposes . . .	24	255	279	196	83	6¼ " "	10
TOTAL . Rx.	30	255	285	198	87		10
BENGAL.							
Advances for improvement of land	(a) 22,275	3,004	25,279	5,353	19,926	6¼ per cent.	1,290
Ditto for relief of Agriculturists and other purposes . . .	(a) 33,418	11,410	44,828	15,960	28,868	6¼ " "	1,883
TOTAL . Rx.	55,693	14,414	70,107	21,313	48,794		3,173
NORTH-WESTERN PROVINCES AND OUDH.							
Advances for improvement of land	40,110	13,582	53,692	15,873	37,819	6¼ per cent. (b)	2,469
Ditto for relief of Agriculturists and other purposes . . .	55,708	22,939	78,647	39,267	39,380		2,929
TOTAL . Rx.	95,818	36,521	132,339	55,140	77,199		5,398
PUNJAB.							
Advances for improvement of land	159,827	26,316	186,143	29,616	156,527	6¼ per cent.	12,427
Ditto for relief of Agriculturists and other purposes . .	17,738	3,080	20,818	8,888	11,930	6¼ " "	900
TOTAL . Rx.	177,565	29,396	206,961	38,504	168,457		13,327

MADRAS.							
Advances for improvement of land	(a)373,040	44,031	417,071	66,279	350,792	6¼, 3 & 4 per cent.	12,636
Ditto for relief of Agriculturists and other purposes	(a)34,273	1,061	35,334	21,515	13,819	6¼ per cent.	2,390
TOTAL . Rx.	407,313	45,092	452,405	87,794	364,611		15,026
BOMBAY.							
Advances for improvement of land	(a)129,585	51,257	180,842	28,433	152,409	3⅛, 4⅛, 5, 6 & 6¼ per cent.	5,209
Ditto for relief of Agriculturists and other purposes	30,617	11,448	42,065	19,108	22,957		1,099
TOTAL . Rx.	160,202	62,705	222,907	47,541	175,366		6,308
TOTAL ADVANCES TO CULTIVATORS . Rx.	933,976	210,548	1,144,524	265,797	878,727		45,345
GRAND TOTAL	2,639,681	553,764	3,193,445	357,965	2,835,480		114,918
Distribution of the above—							
Central Provinces	93,859	22,039	115,898	16,741	99,157		4,469
Burma (Lower)	29,402	8,026	37,428	7,109	30,319		1,340
Assam	1,265	255	1,520	314	1,206		65
Bengal	328,234	110,801	439,035	50,972	388,063		7,888
North-Western Provinces and Oudh	647,256	220,698	867,954	69,307	798,647		30,750
Punjab	536,724	43,035	579,759	51,568	528,191		29,485
Madras	460,823	68,592	529,415	93,613	435,802		17,695
Bombay	542,118	80,318	622,436	68,341	554,095		23,226

(a) Differs from last year's closing balance by Rx. 1 for corrections since made.
(b) No interest is charged on advances to tenants on Government Estates of Terai and Bhabar.

No. 86.—STATEMENT showing, with regard to the INDIAN RAILWAY COMPANIES,* the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT during the Year 1893-94; the RECEIPTS and PAYMENTS on CAPITAL ACCOUNT to the 31st March 1894; and the BALANCES at that Date.

TRANSACTIONS.	STATE								GUARANTEED.				GRAND TOTAL.
	Assam-Bengal	Bengal Central.†	Bengal-Nagpur.	Indian Midland.	Nilgiri Railway.	Rohilkund and Kumaon.‡	Southern Mahratta (including Mysore Railway).	TOTAL.	Bombay, Baroda, and Central India.	Great Indian Peninsula.	Madras.	TOTAL.	
DURING THE YEAR 1893-94.	£	£	£	£	Rx.	£	£		£	£	£	£	
ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	67,500	...	...	67,500	..	...	..	...	67,500
England	88,688	...	...	...	...	...	...	88,688	...	...	...	...	88,688
Debentures:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	...	...	...	...	...	..	...	...	...	...	...	...
Debenture Stock:													
England	...	...	...	...	...	...	...	...	...	...	...	...	...
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	...	...	...	...	...	...	...
England	...	..	...	...	...	...	...	...	...	...	...	...	...
A. TOTAL RECEIPTS	88,688	...	...	...	67,500	...	...	156,188	...	...	...	...	156,188
B. Payments for discharge of Debentures	...	...	...	...	...	...	...	...	...	...	...	...	...
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	88,688	...	...	...	67,500	...	...	156,188	...	...	...	...	156,188
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Payments:													
India, at Contract Rates	394,777	309	52,442	724	50,109	10,694	9,199	518,254	154,576	367,440	154,239	676,255	1,194,509
England	158,432	1,916	39,557	54,895	..	2,948	24,270	282,018	163,365	228,629	73,612	465,606	747,624
C. TOTAL	553,209	2,225	91,999	55,619	50,109	13,642	33,469	800,272	317,941	596,069	227,851	1,141,861	1,942,133
Repayments:													
India, at Contract Rates	...	...	...	...	...	...	...	...	230,984	647,996	191,466	1,070,446	1,070,446
England	320	190	141	707	...	339	211	1,908	733	684	708	2,125	4,033
D. TOTAL	320	190	141	707	...	339	211	1,908	231,717	648,680	192,174	1,072,571	1,074,479
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	552,889	2,035	91,858	54,912	50,109	13,303	33,258	798,364	86,224	*—52,611*	35,677	69,290	867,654
A. + D. TOTAL RECEIPTS	89,008	190	141	707	67,500	339	211	158,096	231,717	648,680	192,174	1,072,571	1,230,067
B. + C. TOTAL PAYMENTS	553,209	2,225	91,999	55,619	50,109	13,642	33,469	800,272	317,941	596,069	227,851	1,141,861	1,942,133
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	...	60,000	...	...	...	...	60,000	...	...	...	...	60,000

TO 31ST MARCH 1894.

ON ACCOUNT OF SHARE AND OTHER CAPITAL:													
Share Capital:													
India, at Contract Rates	...	...	...	...	185,000	...	8,460	193,460	21,672	496,897	...	518,569	712,029
England	1,402,560	500,000	3,000,000	3,000,000	...	200,000	3,491,540	11,594,100	7,528,628	19,503,103	10,257,630	37,289,361	48,883,461
Debentures:													
Nominal amount	...	...	1,500,000	2,754,100	...	§147,000	943,100	5,344,200	1,238,500	2,970,900	800,000	5,009,400	10,353,600
Cash received ‖	...	...	1,500,000	2,754,100	...	§160,837	943,100	5,358,037	1,238,500	2,970,900	800,000	5,009,400	10,367,437
Debenture Stock:													
Stock represented	...	...	...	...	...	...	1,200,000	1,200,000	...	2,701,450	...	2,701,450	3,901,450
Cash received	...	...	...	...	...	...	¶1,200,000	1,200,000	...	2,475,559	...	2,475,559	3,675,559
Capital not bearing Interest:													
India, at Contract Rates	...	...	...	...	...	...	34	34	...	74,929	...	74,929	74,963
England	...	...	5,781	2,016	...	...	54,923	62,720	18,419	215,145	12,014	245,578	308,298
NET RECEIPTS ON ACCOUNT OF SUBSCRIBED CAPITAL	1,402,560	500,000	4,505,781	5,756,116	185,000	360,837	5,698,057	18,408,351	8,807,219	25,736,533	11,069,644	45,613,396	64,021,747
Advances made to Companies from money raised under Act 51 Vict., Chapter 5	...	500,000	2,760,000	1,345,000	...	...	2,129,900	6,734,900	...	...	...	...	6,734,900
	1,402,560	1,000,000	7,265,781	7,101,116	185,000	360,837	7,827,957	25,143,251	8,807,219	25,736,533	11,069,644	45,613,396	70,756,647
ON ACCOUNT OF CAPITAL EXPENDITURE:													
Net Payments:													
India, at Contract Rates	590,248	332,740	5,083,721	4,717,854	165,000	184,807	5,770,589	16,844,959	2,275,030	6,632,262	4,131,393	13,038,685	29,883,644
England	340,277	491,113	2,451,209	2,266,775	...	272,762	1,759,240	7,581,376	6,579,267	18,752,260	6,906,489	32,238,016	39,819,392
NET PAYMENTS ON ACCOUNT OF CAPITAL EXPENDITURE	(a)930,525	823,853	7,534,930	6,984,629	165,000	457,569	7,529,829	24,426,335	8,854,297	25,384,522	11,037,882	45,276,701	69,703,036
BALANCE OF ACCOUNT WITH COMPANY:													
At Credit	472,035	176,147	...	116,487	20,000	...	298,128	1,082,797	...	352,011	31,762	383,773	1,466,570
At Debit	...	...	269,149	...	...	96,732	...	365,881	47,078	...	...	47,078	412,959

* Excluding East Indian Railway Company, and South Indian Railway Company, Limited.
† Although for convenience classed among the State Railways, this line is the property of the Bengal Central Railway Company.
‡ Although for convenience the Rohilkund and Kumaon Railway is classed among the State Railways, the portion of the line from Bhojupur to Kathgodam is the property of the Company.
§ £147,000 Sterling Debentures were issued by the Company in England and sold for R20,34,195. This sum was paid into the Calcutta Treasury, and at the contract rate is equivalent to a Sterling payment of £160,837.
‖ Excluding premium, which is included under "Capital not bearing Interest."
¶ Mysore Railway Debenture Capital. The cash received in this case was £1,224,000, of which the sum of £24,000 is included under "Capital not bearing Interest."
(a) Besides £73,144 and £1,432 debited and £36,423 credited to Capital Account on account of Interest on Share Capital paid by the Secretary of State, Interest on Interest, and Interest on excess Capital, respectively.

No. 87.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS between the BALANCES unadjusted at the com

	UNADJUSTED 1ST APRIL Debits.	No. of Items.
Her Majesty's Imperial Government.	£	
Advances in India on account of the Emigration of Coolies and Supplies to Her Majesty's Ships on the East India Station	3,830	1
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	11,664	2
Ditto ditto to retired Hong-Kong Police	531	3
Enlistment of Natives of India for service in the Colonies	23,476	4
Postal and Money Order Transactions	588	5
Little Basses Light Vessel Dues	...	6
Balances of Shipping Masters' Accounts	...	7
Defence Works at Aden	5,675	8
Miscellaneous	31,521	9
	77,285	10
Her Majesty's Indian Government in London.		
Bills of Exchange payable in England (drawn between 1834 and 1864)	...	11
Family and Miscellaneous Remittances made by means of Rolls	...	12
Family Allotments	...	13
Remittances by Administrators General	...	14
East Indian Railway Company Advances in England for purchase of Stores, etc.	...	15
Rajputana-Malwa Railway ditto ditto	...	16
South Indian Railway Company ditto ditto	...	17
Bengal and North-Western Railway Company ditto ditto	...	18
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	19
Bills drawn by the Mission to the Court of Persia	...	20
Pay and Pensions paid in England chargeable to Native States, Foreign Funds, etc.	121	21
Miscellaneous	61	22
	182	23
£	77,467	24

INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1894, and
mencement and close of that Year.

No. of Items.	BALANCES, 1893. Credits.	1893-94. INDIA. Debits (Payments).	INDIA. Credits (Receipts).	ENGLAND. Debits (Payments).	ENGLAND. Credits (Receipts).	UNADJUSTED BALANCES, 31ST MARCH 1894. Debits.	UNADJUSTED BALANCES, 31ST MARCH 1894. Credits.
	£	£	£	£	£	£	£
1	...	62,755	...	...	61,175	5,410	...
2	...	23,575	19	...	25,807	9,413	...
3	...	942	...	...	990	483	...
4	...	2,970	17	...	23,489	2,940	...
5	...	...	125,884	114,942	...	...	10,354
6	3,679	50	5,986	6,633	...	...	2,982
7	1,975	101	2,095	1,975	...	...	1,994
8	...	1,200	...	...	...	6,875	...
9	...	32,432	11,327	466	35,866	17,226	...
10	5,654	124,025	145,328	124,016	147,327	42,347	15,330
11	8,234	...	...	...	...	...	8,234
12	(a)73,208	46	162,557	216,491	...	...	19,228
13	148	14	1,923	1,988	...	...	69
14	22,396	42	22,874	56,583	15,871	...	4,516
15	...	...	253,118	254,720	1,602	...	...
16	...	...	73,952	73,952	...	...	...
17	...	...	87,073	82,692	619	...	5,000
18	...	...	7,203	8,360	1,157	...	...
19	...	...	212,814	213,109	...	295	...
20	4,000	...	20,475	20,475	...	...	4,000
21	...	6	25,956	26,000	...	171	...
22	...	14,592	18,075	9,764	1,144	5,198	...
23	107,986	14,700	886,020	964,134	20,393	5,664	41,047
24	113,640	138,725	1,031,348	1,088,150	167,720	48,011	56,377

(a) Exceeds the closing balance in last year's Statement by £8, by which sum that balance was under-stated.

No. 88.—ACCOUNT showing AMOUNT of BILLS, including TELEGRAPHIC TRANSFERS, Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding during the Year ended 31st March 1894, and the SUMS in STERLING received in ENGLAND on account of those Amounts, respectively.

	Bills Outstanding on 1st April 1893.		Bills Drawn on India.		Bills Discharged in India.		Bills Outstanding on 31st March 1894.	
	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.	Amount of Bills.	Sterling received in respect thereof.
	R	£	R	£	R	£	R	£
CHARGED UNDER SECRETARY OF STATE'S BILLS:								
In Calcutta	39,94,103	243,582	6,93,41,569	4,218,059	7,29,05,493	4,436,865	4,30,179	24,776
In Madras	13,24,000	80,755	1,60,12,831	964,436	1,72,87,331	1,042,336	49,500	2,855
In Bombay	26,69,539	162,920	7,18,81,631	4,347,740	7,40,35,170	4,480,975	5,16,000	29,685
TOTAL .	79,87,642	487,257	15,72,36,031	9,530,235	16,42,27,994	9,960,176	9,95,679	57,316

FOR AMOUNT CHARGED UNDER SECRETARY OF STATE'S BILLS:—

	R
Amount of Bills drawn	15,72,36,031
Amount of Bills drawn if issued at 2s. the rupee . . .	9,53,02,350
Difference on account of Exchange	6,19,33,681
The average rate of Exchange on Bills drawn during the year was	s. 1 d. 2·5466429

No. 89.—STATEMENT showing the CASH BALANCES at the commencement and at the close of the Year 1893-94.

Distribution of Opening Balance: Reserve Treasuries, Number	Reserve Treasuries, Amount	Presidency Banks, Number	Presidency Banks, Amount	Branches of Presidency Banks, Number	Branches of Presidency Banks, Amount	District Treasuries, Number	District Treasuries, Amount	Number of Treasuries	Opening Balance, 1st April 1893	PROVINCES	Number of Treasuries	Closing Balance, 31st March 1894	Distribution of Closing Balance: District Treasuries, Number	District Treasuries, Amount	Branches of Presidency Banks, Number	Branches of Presidency Banks, Amount	Presidency Banks, Number	Presidency Banks, Amount	Reserve Treasuries, Number	Reserve Treasuries, Amount
	Rx.		Rx.		Rx.		Rx.		Rx.	**India.**		Rx.		Rx.		Rx.		Rx.		Rx.
1	945,476	1	732,178	1	104,980	13	693,555	16	2,476,189	India, General	16	6,317,936	13	651,727	1	135,836	1	553,099	1	4,977,274
...	...	...	...	1	136,370	18	468,945	19	605,315	Central Provinces	19	686,007	18	613,922	1	72,085	...	...	...	...
...	...	...	...	3	566,585	33	717,185	36	1,283,770	Burma	36	1,645,367	33	1,292,488	3	352,879	...	...	...	...
...	...	...	...	...	...	12	330,703	12	330,703	Assam	12	459,398	12	459,398	...	...	...	...	...	...
...	...	1	192,716	2	93,514	47	1,561,265	50	1,847,495	Bengal	50	2,855,818	47	2,595,496	2	143,944	1	116,378	...	...
...	...	...	...	5	528,727	47	1,069,645	52	1,598,372	N.-W. Provinces and Oudh	52	2,063,159	47	1,727,009	5	336,150	...	...	...	...
...	...	...	...	2	115,576	33	839,129	35	954,705	Punjab	35	958,620	33	861,971	2	96,649	...	...	...	...
1	516,905	1	226,459	10	460,469	24	1,456,594	36	2,660,427	Madras	36	3,513,760	24	1,879,133	10	475,441	1	207,782	1	951,404
1	971,019	1	528,931	4	512,915	20	1,501,915	26	3,514,780	Bombay	26	7,065,523	20	1,888,461	4	520,870	1	458,964	1	4,197,228
3	2,433,400	4	1,680,284	28	2,519,136	247	8,638,936	282	15,271,756	Total India	282	25,565,588	247	11,969,605	28	2,133,854	4	1,336,223	3	10,125,906
									£	**England.**		£								
								1	2,268,388	Home Treasury of the Government of India.	1	1,300,564								
								283	17,540,144	GRAND TOTAL	283	26,866,152								

CALCUTTA;
The 8th February 1895.

A. F. COX,
Offg. Comptroller and Auditor General.

Government of India Central Printing Office.—No. 141 C. G.—12-2-95.—400.

APPENDIX A.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA

FOR

1893-94.

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No. 90.—ACCOUNT of the AGGREGATE of BALANCES of PUBLIC MONEY in the TREA during the Year 1893-94, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	Rx.	Rx.	Rx.	
Revenue	2	17,285,828	2,379,948	5,292,699	1,200,081	1
Exchange added to Revenue	2	125,719	...	...	...	2
Permanent Debt incurred—	76					
Sterling Debt—						
India 3 p. c. Stock	"	...	...	...	...	3
India 3½ p. c. debentures sold	"	...	...	...	...	4
Rupee Debt—						
3½ p. c. Rupee Loans	"	3,499,100	...	...	...	5
4 p. c. Rupee Loans	"	220,013	...	...	...	6
TOTAL		3,719,113	...	...	...	7
Temporary Debt incurred	76A	...	...	...	...	8
Unfunded Debt—						
Treasury Notes	78	8,120	...	...	...	9
Deposits of Service Funds	79	125,561	...	...	...	10
Savings Bank Deposits	80	3,872,123	794	9,971	170	11
TOTAL		4,005,804	794	9,971	170	12
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments	68	1,467	...	...	...	13
Excluded Local Funds	81	98,865	18,945	109,069	1,810	14
Railway Funds	82	483,465	...	...	...	15
Deposits of Sinking Funds	83	...	...	...	...	16
Departmental and Judicial Deposits	84	3,924,990	561,659	620,902	141,120	17
Advances	91	2,069,077	79,185	127,830	44,475	18
Suspense Accounts	92	53,883	5,332	2,471	2,099	19
Exchange on Remittance Account	93	4,987,510	...	...	...	20
Miscellaneous	94	37	...	...	...	21
TOTAL		11,619,294	665,121	860,272	189,504	22
Loans and Advances by Imperial Government	85	21,298	...	17,956	...	23
Loans and Advances by Provincial Governments, &c.	85A	...	16,741	7,109	314	24
Capital Receipts from Railway Companies—						
On account of Subscribed Capital	86	...	...	...	...	25
Repayments	86	1,070,446	...	...	...	26
Remittances—						
Inland Money Orders	95	19,290,843	...	...	...	27
Other Departmental Accounts	95	4,008,544	*—202,826*	250,273	*—270,954*	28
Net Receipts by Civil Treasuries from—	95					
Post Office	"	1,062,294	448,783	1,134,959	384,581	29
Telegraph	"	*—66,689*	*—8,397*	*—22,776*	*—16,382*	30
Guaranteed Railways	"	*—259,175*	...	...	...	31
Public Works	"	3,838,072	*—204,142*	*—887,474*	*—589,765*	32
Net Receipts from Civil Treasuries by—	95					
Marine	"	185,513	...	...	...	33
Military	"	8,627,159	...	...	...	34
Remittance Account between England and India	98	655,702	841	13,785	672	35
TOTAL		37,342,263	34,259	488,767	*—491,848*	36
Secretary of State's Bills drawn	88	...	...	...	...	37
Total Receipts		75,189,765	3,096,863	6,676,774	898,221	38
Opening Balance	89	2,476,189	605,315	1,283,770	330,703	39
GRAND TOTAL		77,665,954	3,702,178	7,960,544	1,228,924	40

SURIES of INDIA on the 31st March 1894; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1894.

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA	ENGLAND.	GRAND TOTAL
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
1	19,022,243	11,202,950	7,680,585	12,673,431	13,508,276	90,246,041	193,454	90,439,495
2	...	...	...	...	...	125,719	...	125,719
3	...	...	...	...	...	...	1,300,000	1,300,000
4	...	...	...	...	...	...	1,386,000	1,386,000
5	...	...	...	...	...	3,499,100	...	3,499,100
6	...	...	...	...	...	220,013	...	220,013
7	...	...	...	...	...	3,719,113	2,686,000	6,405,113
8	...	...	...	...	...	...	10,750,000	10,750,000
9	...	...	...	...	...	8,120	...	8,120
10	...	...	...	3,254	13,340	142,155	...	142,155
11	103,763	12,882	45,837	55,233	208,636	4,309,409	...	4,309,409
12	103,763	12,882	45,837	58,487	221,976	4,459,684	...	4,459,684
13	46,448	...	...	...	52,862	100,777	...	100,777
14	49,618	107,568	74,950	89,960	291,453	842,238	...	842,238
15	...	...	...	...	...	483,465	...	483,465
16	765	...	...	...	9,359	10,124	...	10,124
17	2,994,593	3,312,857	2,035,572	2,404,988	2,091,891	18,088,572	...	18,088,572
18	131,200	87,563	324,465	256,112	4,278,512	7,398,419	2,000	7,400,419
19	58,286	3,105	12,455	14,470	23,296	175,397	...	175,397
20	...	...	...	...	...	4,987,510	...	4,987,510
21	...	...	...	...	46,059	46,096	16	46,112
22	3,280,910	3,511,093	2,447,442	2,765,530	6,793,432	32,132,598	2,016	32,134,614
23	47,988	...	...	10,020	1,059,618	1,156,880	...	1,156,880
24	50,972	69,307	51,568	93,613	68,341	357,965	...	357,965
25	...	...	...	67,500	...	67,500	88,688	156,188
26	...	...	...	...	...	1,070,446	4,033	1,074,479
27	...	...	...	...	...	19,290,843	...	19,290,843
28	1,333,447	—116,224	863,120	—233,226	—4,830,125	802,029	...	802,029
29	—242,254	—1,068,072	—383,003	—224,971	—428,364	683,953	...	683,953
30	194,481	—20,753	—20,819	25,815	—17,320	47,160	...	47,160
31	...	...		588,480	3,471,712	3,801,017	...	3,801,017
32	65,719	424,011	—186,295	—1,134,194	—1,002,236	323,696	...	323,696
33	...	...	...	...	...	185,513	...	185,503
34	...	...	...	3,270,018	2,818,051	14,715,228	...	14,715,228
35	26,849	4,919	3,813	141,158	183,609	1,031,348	167,720	1,199,068
36	1,378,242	—776,119	276,816	2,433,080	195,327	40,880,787	167,720	41,048,507
37	...	...	...	...	...	...	9,530,235	9,530,235
38	23,884,118	14,020,113	10,502,248	18,101,661	21,846,970	174,216,733	23,422,146	197,638,879
39	1,847,495	1,598,372	954,705	2,660,427	3,514,780	15,271,756	2,268,388	17,540,144
40	25,731,613	15,618,485	11,456,953	20,762,088	25,361,750	189,488,489	25,690,534	215,179,023

No. 90.—ACCOUNT of the AGGREGATE of BALANCES OF PUBLIC MONEY in the TREA during the Year 1893-94, including the amount of ADVANCES and REPAYMENTS on DENCIES and PROVINCES, and the TOTAL BALANCE in the INDIAN TREASURIES on the 31st

	No. of Account.	India, General.	Central Provinces.	Burma.	Assam.	No. of Item.
		Rx.	*Rx.*	*Rx.*	*Rx.*	
Expenditure	3	21,820,823	1,521,457	4,145,488	877,836	1
Exchange charged as Expenditure .	3	10,285,296	...	...	...	2
Add,—Provincial Surpluses transferred to "Deposits" .	3	1,467	...	...	...	3
Deduct,—Provincial Deficits charged against "Deposits" . .	3	...	*60,932*	*96,530*	*9,126*	4
Capital Outlay on Railways and Irrigation Works not charged to Revenue	3	734,445	*—9,419*	249,606	67,005	5
Exchange on Expenditure not charged to Revenue	3	471,206	...	...	...	6
TOTAL .		33,313,237	1,451,106	4,298,564	935,715	7
Permanent Debt discharged—	76					
Sterling Debt—						
India 4 p. c. Stock	"	...	...	...	...	8
India 5 p. c. Stock . . .	"	...	...	...	...	9
Oude and Rohilkund Ry. Debentures	"	...	...	...	...	10
South Indian Railway Debentures .	"	...	...	...	...	11
Rupee Debt—						
5½ p. c.	"	300	...	...	...	12
5 p. c.	"	107	...	...	...	13
4½ p. c.	"	1,109,907	...	...	...	14
4 p. c.	"	157	...	...	...	15
Stock Notes	"	...	...	...	...	16
TOTAL .		1,110,471	...	...	...	17
Temporary Debt discharged . .	76A	...	...	...	...	18
Unfunded Debt—						
Special Loans	77	...	...	...	...	19
Treasury Notes	78	7,670	...	...	...	20
Deposits of Service Funds . .	79	86,999	...	...	...	21
Savings Bank Deposits . . .	80	3,399,469	252	4,693	25	22
TOTAL .		3,494,138	252	4,693	25	23
Deposits and Advances not bearing Interest—						
Balances of Provincial Allotments .	68	...	60,932	96,530	9,126	24
Excluded Local Funds . . .	81	94,246	20,342	110,137	1,755	25
Railway Funds	82	439,896	...	...	...	26
Departmental and Judicial Deposits .	84	3,773,239	752,494	621,541	149,745	27
Advances	91	2,218,007	76,554	138,403	40,687	28
Suspense Accounts . . .	92	992	...	6,179	...	29
Miscellaneous	94	137,632	...	...	...	30
TOTAL .		6,664,012	730,322	972,790	201,313	31
Loans and Advances by Imperial Government	85	41,986	...	26,858	...	32
Loans and Advances by Provincial Governments	85A	...	22,039	8,026	255	33
Payments to Railway Companies on Capital Account—						
For Expenditure	86	676,255	52,442	...	...	34
Remittances—						
Inland Money Orders . . .	95	19,294,478	...	...	...	35
Other Local Remittances . .	96	*—9,281,967*	474,427	881,787	65,631	36
Other Departmental Accounts .	95	614,572	156,064	...	...	37
Net Payments into Civil Treasuries by—	95					
Post Office	"	683,956	...	...	...	38
Telegraph	"	47,324	...	...	...	39
Guaranteed Railways . . .	"	3,801,017	...	...	...	40
Public Works	"	3,836,552	*—196,636*	*—891,333*	*—599,273*	41
Net Issues from Civil Treasuries to—	95					
Marine	"	1,510	...	4,644	*—1,211*	42
Military	"	2,505,346	326,155	1,009,144	167,071	43
Remittance Account between England and India	98	108,266	...	4	...	44
TOTAL .		21,611,054	760,010	1,004,246	*—367,782*	45
Secretary of State's Bills paid . .	88	4,436,865	...	...	...	46
Total Disbursements .		71,348,018	3,016,171	6,315,177	769,526	47
Closing Balance	89	6,317,936	686,007	1,645,367	459,398	48
GRAND TOTAL .		77,665,954	3,702,178	7,960,544	1,228,924	49

SURIES of INDIA on the 31st March 1894; the amount of DEBT INCURRED and DISCHARGED VARIOUS ACCOUNTS, the SUPPLIES to and from LONDON, and between the several PRESI- March 1894—*continued.*

No. of Item.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
1	8,475,353	5,255,664	4,840,496	10,281,909	9,092,366	66,311,392	15,826,815	82,138,207
2	...	...	...	...	...	10,285,296	...	10,285,296
3	46,448	...	...	...	52,862	100,777	...	100,777
4	...	*4,652*	*17,675*	*223,153*	...	*412,068*	...	*412,068*
5	35,473	246,142	873,294	176,143	52,273	2,424,962	725,084	3,150,046
6	...	...	...	...	...	471,206	...	471,206
7	8,557,274	5,497,154	5,696,115	10,234,899	9,197,501	79,181,565	16,551,899	95,733,464
8	...	...	...	...	...	...	1,890	1,890
9	...	...	...	...	...	...	125	125
10	...	...	...	...	...	...	729,000	729,000
11	...	...	...	...	...	...	520,200	520,200
12	...	...	...	...	...	300	...	300
13	...	...	...	...	...	107	...	107
14	...	...	...	...	...	1,109,907	...	1,109,907
15	...	...	...	...	...	157	...	157
16	..	2	23	15	76	116	...	116
17	...	2	23	15	76	1,110,587	1,251,215	2,361,802
18	...	...	...	...	...	...	4,750,000	4,750,000
19	...	145	264	...	...	409	...	409
20	...	...	...	...	...	7,670	...	7,670
21	...	...	...	3,116	6,047	96,162	...	96,162
22	98,364	4,917	23,644	53,040	211,079	3,795,483	...	3,795,483
23	98,364	5,062	23,908	56,156	217,126	3,899,724	...	3,899,724
24	...	4,652	17,675	223,153	...	412,068	...	412,068
25	56,030	107,730	73,289	70,896	324,374	858,799	...	858,799
26	...	...	...	...	...	439,896	...	439,896
27	3,051,389	3,268,951	2,025,043	2,323,505	2,011,629	17,797,536	...	17,797,536
28	139,703	87,012	342,635	268,860	4,601,310	7,913,171	854	7,914,025
29	8,764	1,342	14,363	17,655	3,090	52,385	...	52,385
30	...	...	...	49,550	127,647	314,829	228	315,057
31	3,255,886	3,469,687	2,473,005	2,953,619	7,068,050	27,788,684	1,082	27,789,766
32	20,580	...	...	27,000	18,865	135,289	...	135,289
33	110,801	220,698	43,035	68,592	80,318	553,764	...	553,764
34	395,086	11,418	...	56,659	2,649	1,194,509	747,624	1,942,133
35	...	...	...	...	...	19,294,478	...	19,294,478
36	10,135,113	1,204,799	*—1,489,190*	2,321,433	*—4,243,512*	68,521	...	68,521
37	*—4*	51,353	*—3,612*	*—67,919*	50,257	800,711	...	800,711
38	...	...	...	...	...	683,956	...	683,956
39	...	...	...	...	...	47,324	...	47,324
40	...	...	...	...	...	3,801,017	...	3,801,017
41	32,510	420,194	*—131,321*	*—1,143,649*	*—963,276*	363,768	...	363,768
42	40,994	*—345*	...	1,135	138,148	184,875	...	184,875
43	229,101	2,675,253	3,885,434	1,678,340	2,239,384	14,715,228	...	14,715,228
44	90	51	936	19,712	9,666	138,725	1,088,150	1,226,875
45	10,437,804	4,351,305	2,262,247	2,809,052	*—2,769,333*	40,098,603	1,088,150	41,186,753
46	...	...	...	1,042,336	4,480,975	9,960,176	...	9,960,176
47	22,875,795	13,555,326	10,498,333	17,248,328	18,296,227	163,922,901	24,389,970	188,312,871
48	2,855,818	2,063,159	958,620	3,513,760	7,065,523	25,565,588	1,300,564	26,866,152
49	25,731,613	15,618,485	11,456,953	20,762,088	25,361,750	189,488,489	25,690,534	215,179,023

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	231,504	14,470	49,648	6,243	22,264	31,596	25,426	38,497	42,804	462,452	...	462,452
Advances for Rest Camps	...	...	...	...	...	463	1,630	219	...	2,312	...	2,312
Special Advances	...	...	...	...	42,037	327	1,223	3,205	...	46,792	...	46,792
Forest Advances	26,072	64,550	77,927	17,258	20,695	49,220	38,593	83,086	118,082	495,483	...	495,483
Advances for Survey Operations	75	31	...	392	...	21	179	39,584	19,273	59,555	...	59,555
Salt and Excise Advances	...	...	...	...		...	...	1,727	1,640	3,367	...	3,367
Opium Advances	...	...	...	...	4,393	...	...	...	...	4,393	..	4,393
Stock Account—Opium	...	...	...	...	...	...	...	11,066	52,367	63,433	...	63,433
Advances Recoverable, Post Office	24,803	...	...	...	...	...	...	...	...	24,803	...	24,803
Advances Recoverable, Marine	11,767	...	...	...	...	...	...	...	...	11,767	...	11,767
Advances Recoverable, Military	...	...	...	...	...	...	...	13,727	...	13 727	...	13,727
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	...	...	...	34	...	34	...	34
Irrigation	...	...	...	...	14,136	...	7,421	...	...	21,557	...	21,557
PERMANENT ADVANCES—												
Permanent Advances, Civil	257	134	255	34	60	203	121	96	415	1,575	...	1,575
Post Office Permanent Advances	286	...	...		...	...	...	...	...	286	...	286
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	23,391	...	...	...	...	...	...	...	...	23,391	...	23,391
Ditto ditto, Mauritius	13,236	...	...	...	...	...	...	...	...	13,236	...	13,236
Ditto ditto, Straits Settlements	6,995	...	...	...	...	...	...	...	...	6,995	...	6,995
Berar Suspense Account	373,590	...	...	...	...	...	...	...	...	373,590	...	373,590
Account Current with Native States	13,345	...	...	17,596	26,580	1,228	249,872	64,871	126,815	500,307	..	500,307
Ditto ditto Post Office	696,034	...	...	...	...	...	...	...	...	696,034	...	696,034
COINAGE ACCOUNTS—												
Mint Certificates	617,495	...	...	...	...	...	...	...	3,798,418	4,415,913	...	4,415,913
Bullion Advances for Coinage	...	...	...	...	...	...	...	...	117,787	117,787	...	117,787
Copper Coinage Account	16,152	...	...	...	...	...	...	...	911	17,063	...	17,063

Small Coin Depôt Balances	14,075	...	...	2,952	1,035	4,505	...	...	...	22,567	...	22,567
ENGLAND—												
REPAYMENT OF ADVANCES:												
Part repayment of Expenditure in England during the year 1892-93, on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	2,000	2,000
TOTAL	2,069,077	79,185	127,830	44,475	131,200	87,563	324,465	256,112	4,278,512	7,398,419	2,000	7,400,419
Disbursements.												
ADVANCES REPAYABLE—												
ADVANCES—												
Civil Advances	242,364	14,750	46,052	6,532	39,225	37,594	25,133	46,899	38,663	497,212	...	497,212
Advances for Rest Camps	...	...	...	...	...	444	1,871	238	...	2,553	...	2,553
Special Advances	...	...	...	...	44,785	327	1,028	3,119	...	49,259	...	49,259
Forest Advances	25,983	61,391	81,945	16,921	20,566	46,763	38,102	82,630	119,993	494,294	...	494,294
Advances for Survey Operations	...	217	...	1,660		24	179	40,454	15,443	57,977	...	57,977
Salt and Excise Advances	...							1,844	2,830	4,674	...	4,674
Opium Advances	...	...	...	...	2,090	...	...			2,090	...	2,090
Stock Account—Opium	...	...	...	...	...	...	...	11,266	47,979	59,245	...	59,245
Advances Recoverable, Post Office	25,513	...	...	...	...	...	...	...	...	25,513	...	25,513
Advances Recoverable, Marine	13,337	...	...	...	...	...	...	...	...	13,337	...	13,337
Advances Recoverable, Military	12,278	...	...	...	...	...	...	...	3,567	15,845	...	15,845
Advances Recoverable, P. W. D.—												
Buildings and Roads	...	...	...	...	...	...	...	34	...	34	...	34
Irrigation	...	...	...	...	1,510	...	6,574	..	...	8,084	...	8,084
Carried forward	319,475	76,358	127,997	25,113	108,176	85,152	72,887	186,484	228,475	1,230,117	...	1,230,117

No. 91.—ACCOUNT of REPAYMENT of ADVANCES and ADVANCES REPAYABLE, for the Year ended 31st March 1894—*continued.*

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Brought forward	319 475	76,358	127,997	25,113	108,176	85,152	72,887	186,484	228,475	1,230,117	...	1,230,117
Disbursements—*contd.*												
ADVANCES—*contd.*												
PERMANENT ADVANCES—												
Permanent Advances, Civil	490	196	303	78	173	457	273	168	1,184	3,322	...	3,322
Post Office Permanent Advances	203	...	...	...	...	...	...	...	...	203	...	203
ACCOUNTS WITH FOREIGN STATES—												
H. M.'s Col. Govt., Ceylon	29,751	...	...	...	...	...	...	...	...	29,751	...	29,751
Ditto ditto, Mauritius	13,759	...	...	...	...	...	...	...	...	13,759	...	13,759
Ditto ditto, Straits Settlements	7,289	...	...	...	...	...	...	...	...	7,289	...	7,289
Berar Suspense Account	405,056	...	...	...	...	...	...	...	...	405,056	...	405,056
Account Current with Native States	14,792	...	...	15,496	31,354	1,403	265,435	60,816	125,323	514,619	...	514,619
Ditto ditto Post Office	696,650	...	...	...	...	...	...	...	...	696,650	...	696,650
COINAGE ACCOUNTS—												
Mint Certificates	656,871	...	...	...	...	...	...	...	4,228,509	4,885,380	...	4,885,380
Bullion advances for Coinage	73,671	...	...	...	...	...	...	...	...	73,671	...	73,671
Small Coin Depôt Balances	...	...	10,103	...	...	...	4,040	21,392	17,819	53,354	...	53,354
ENGLAND—												
ADVANCES REPAYABLE:												
Portion of Expenditure in England on account of Defence Works at Aden, recoverable from the Imperial Government	...	...	...	...	...	...	...	...	...	...	854	854
TOTAL	2,218,007	76,554	138,403	40,687	139,703	87,012	342,635	268,860	4,601,310	7,913,171	854	7,914,025

No. 92.—SUSPENSE ACCOUNTS for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
RECEIPTS—												
Suspense Accounts—												
Suspense Account	3,675	15	...	578	8	37	...	...	...	4,306	...	4,306
Capitalised outstandings	...	...	...	...	9,044	...	...	...	...	9,044	...	9,044
Cheques and Bills—												
Pre-audit Cheques	...	135	...	...	4,099	674	...	539	3,318	8,765	...	8,765
Cheques issued, Local Funds	...	784	...	...	...	...	...	...	255	1,039	...	1,039
Departmental Cheques	...	...	...	...	2	...	...	...	...	2	...	2
Departmental Accounts—												
Civil Departmental Balances	...	70	234	78	36,904	...	...	5,968	2,385	45,639	...	45,639
Postal Cash Balances	15,049	...	...	...	...	...	...	...	...	15,049	...	15,049
Telegraph	617	...	...	...	...	...	...	...	...	617	...	617
Marine	187	...	...	...	...	...	...	...	...	187	...	187
Military Cash Balances	7,960	...	...	...	...	...	...	...	14,864	22,824	...	22,824
Public Works Cash Balances—												
Buildings and Roads	522	454	...	1,371	270	438	1,144	...	101	4,300	...	4,300
Irrigation	140	...	555	...	...	151	...	...	568	1,414	...	1,414
Railway Revenue	23,989	1,748	1,682	72	7,966	1,092	10,732	7,261	1,805	56,347	...	56,347
Railway Capital	1,744	2,126	...	...	...	713	579	702	...	5,864	...	5,864
Total	53,883	5,332	2,471	2,099	58,286	3,105	12,455	14,470	23,296	175,397	...	175,397
DISBURSEMENTS—												
Suspense Accounts—												
Suspense Account	...	...	2,066	...	...	...	147	1,771	...	3,984	...	3,984
Capitalised Outstandings	...	...	...	...	...	...	...	...	1,873	1,873	...	1,873
Post Office Suspense Account	6	...	...	...	...	...	...	...	...	6	...	6
English Stores Suspense Account	...	...	...	...	136	...	...	...	...	136	...	136
Cheques and Bills—												
Pre-audit Cheques	...	...	572	...	...	...	98	...	...	670	...	670
Cheques issued, Local Funds	...	...	...	...	...	1,179	...	...	...	1,179	...	1,179
Departmental Cheques	...	...	...	...	...	...	...	...	1,217	1,217	...	1,217
Bills Payable	185	...	...	...	...	...	...	...	...	185	...	185
Departmental Accounts—												
Civil Departmental Balances	801	...	...	...	...	163	13,192	...	...	14,156	...	14,156
Military Cash Balance	...	...	...	...	...	...	...	15,087	...	15,087	...	15,087
Public Works Cash Balances—												
Buildings and Roads	...	...	507	...	...	...	...	797	...	1,304	...	1,304
Irrigation	...	...	...	...	348	...	926	...	...	1,274	...	1,274
Railway Capital	...	...	3,034	...	8,280	...	...	...	...	11,314	...	11,314
Total	992	...	6,179	...	8,764	1,342	14,363	17,655	3,090	52,385	...	52,385

No. 93.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNT, for the year ended 31st March 1894.

		Page.	Sterling Amount.	Amount of Exchange.	Amount of Exchange.
			£	Rx.	Rx.
Exchange brought to account—					
On Expenditure in England		9	15,826,815		10,285,296
„ Revenue in England		5	193,454		125,719
ON NET EXPENDITURE IN ENGLAND CHARGED AGAINST REVENUE			15,633,361		10,159,577
„ Expenditure in England not charged to Revenue		9	725,084		471,206
			16,358,445		10,630,783
Credited as Revenue, under the head "Exchange"		5			106,920
					10,523,863
Exchange involved in Remittances from India—	£				
On Bills and Telegraphic Transfers	9,530,235	243		6,193,368	
„ Railway Companies—Capital Account	73,954	101		*131,994*	
	9,604,189			6,061,374	
Remittance Account—					
Postal and Money Order Transactions	114,942	101		69,624	
East Indian Railway Advances	253,118	„		157,397	
Rajputana-Malwa Railway Advances	73,952	„		45,363	
South India Railway Advances	82,073	„		53,648	
Bengal and North Western Railway Advances	7,203	„		4,232	
Family and Miscellaneous Remittances made by means of rolls	216,491	„		78,071	
Other Transactions	172,651	„		116,686	
	920,430	„		*525,021*	*5,536,353*
			8,683,759		
Exchange brought to account in excess of that involved in the Remittances from India during the year			7,674,686	Whereon exchange at average rate is	+ 4,987,510

No. 94.—ACCOUNT of RECEIPTS and PAYMENTS on MISCELLANEOUS ACCOUNTS, under DEPOSITS, ADVANCES, ETC., for the Year ended 31st March 1894.

	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Receipts.												
MISCELLANEOUS—												
Adjusting Account of Imperial Loans	37	...	...	...	...	...	...	...	...	37	...	37
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	..	...	...	...	...	...	14,777	14,777	...	14,777
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	31,282	31,282	...	31,282
ENGLAND—												
Miscellaneous Deposits:— Unclaimed interest repaid by the South Indian Railway Company	...	...	...	...	...	...	...	...	...	...	16	16
TOTAL	37	...	...	...	...	...	...	...	46,059	46,096	16	46,112
Disbursements.												
MISCELLANEOUS—												
Miscellaneous Deposits:—												
Adjusting Account of Imperial Loans	39	...	...	...	...	...	...	...	...	39	...	39
Baroda State Railway (Meagaum and Dhuboi) Revenue Advance Account	...	...	...	...	...	...	...	...	14,348	14,348	...	14,348
Baroda State Railway (Meagaum and Dhuboi) Revenue Account	...	...	...	...	...	...	...	...	31,180	31,180	...	31,180
London Bills Payable, Exchange	137,586	...	...	...	...	...	...	49,550	82,119	269,255	...	269,255
Security Purchase Account	7	...	...	...	...	...	...	...	...	7	...	7
ENGLAND—												
Miscellaneous Deposits:— Portion of outstanding Principal and Interest of the South Indian Railway Company, and of outstanding Interest of the Scinde Punjab and Delhi Railway Company, repaid by the Companies on the purchase of their undertakings by the State, claimed during the year by the persons entitled thereto	...	...	...	...	...	...	...	...	...	...	228	228
TOTAL	137,632	...	...	...	...	...	...	49,550	127,647	314,829	228	315,057

No. 95.—ABSTRACT ACCOUNT of REMITTANCES during the Year ended 31st March 1894.

RECEIPTS.	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
MONEY ORDERS	19,290,843	...	+19,290,843	...	...	...	...	...	...	...	...	+19,290,843
OTHER DEPARTMENTAL ACCOUNTS—												
Account Current between Civil and Civil . .	16,123,649	16,922,369	+2,703,491	−89,410	+254,904	−85,362	+1,440,033	−366,735	+1,018,566	−455,089	−4,419,118	+1,280
Account Current between Military and Military .	37,923	37,885	+4,325	...	...	...	...	...	...	−1,238	−3,049	+38
Account Current between P. W. & Telegraph, Public Works Accounts . . .	150,572	20,450	+38,240	+8,081	+4,457	+86	+15,794	+13,269	+26,937	+11,268	+11,990	+130,122
Account Current between Post Office and Telegraph, Post Office Accounts	136,507	44,850	+91,657	...	...	...	...	...	...	...	...	+91,657
Transfers between P. W. Officers	17,903,670	17,903,670	+591,899	−121,497	−9,088	−185,678	−122,380	+237,242	−182,383	+211,833	−419,948	...
Transfers between Indian and Indo-European Telegraph	165,431	165,431	...	...	...	...	...	...	...	...	...	...
Account Current between Guaranteed Railways and Telegraph, Telegraph Accounts . . .	6,639	4,759	+1,880	...	...	...	...	...	...	...	...	+1,880
Account Current between Guaranteed Railways & P. W. D., Guaranteed Railways Accounts .	864,913	287,861	+577,052	...	...	...	...	...	...	...	...	+577,052
TOTAL OTHER DEPARTMENTAL ACCOUNTS .	36,189,304	35,387,275	+4,008,544	−802,826	+250,273	−170,954	+1,333,447	−116,224	+863,120	−233,226	−4,830,125	+802,029
NET RECEIPTS BY CIVIL TREASURIES FROM POST OFFICE, TELEGRAPH, GUARANTEED RAILWAYS, AND PUBLIC WORKS—												
Accounts Current between Civil & P. O., Civil Accounts	9,723,802	9,039,849	+1,062,294	+448,783	+1,134,959	+384,581	−242,254	−1,068,072	−383,003	−224,971	−428,364	+683,953
Accounts Current between Civil and Telegraph, Civil Accounts	802,386	755,226	−66,689	−8,397	−22,776	−16,382	+194,481	−20,753	−20,819	+25,815	−17,320	+47,160
Accounts Current between Civil and Guaranteed Railways, Civil Accounts	7,498,429	3,697,412	−259,175	...	...	...	...	...	...	+588,480	+3,471,712	+3,801,017
Accounts Current between Civil and Public Works, Civil Accounts	18,888,957	18,565,261	+3,838,072	−204,142	−887,474	−589,765	+65,719	+424,011	−186,295	−1,134,194	−1,002,236	+323,696
TOTAL .	36,913,574	32,057,748	+4,574,502	+236,244	+224,709	−221,566	+17,946	−664,814	−590,117	−744,870	+2,023,792	+4,855,826
NET RECEIPTS FROM CIVIL TREASURIES BY MARINE AND MILITARY—												
Accounts Current between Civil and Marine, Marine Accounts	279,902	94,389	+185,513	...	...	...	...	...	...	...	...	+185,513
Accounts Current between Civil and Military, Military Accounts	15,526,407	811,179	+8,627,159	...	...	...	...	...	...	+3,270,018	+2,818,051	+14,715,228
TOTAL .	15,806,309	905,568	+8,812,672	...	...	...	...	...	...	+3,270,018	+2,818,051	+14,900,741
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	1,031,348		+655,702	+841	+13,785	+672	+26,849	+4,919	+3,813	+141,158	+183,609	+1,031,348

DISBURSEMENTS.												
Money Orders	19,294,478	...	−19,294,478	...	...	...	...	...	...	...	...	−19,294,478
Other Local Remittances	138,191,676	138,260,197	+9,281,967	−474,427	−881,787	−65,631	−10,135,113	−1,204,799	+1,489,190	−2,321,433	+4,243,512	−68,521
Other Departmental Accounts—				...								
Account Current between P. W. and Telegraph, Telegraph Accounts	20,450	150,572	−130,122	...	...	...	...	...	...	...	...	−130,122
Account Current between Post Office and Telegraph, Telegraph Accounts	44,844	136,501	−91,657	...	...	...	...	...	...	...	...	−91,657
Account Current between Guaranteed Railways and Telegraph, Guaranteed Railways Accounts	4,759	6,639	−1,880	...	...	...	...	...	...	...	...	−1,880
Account Current between Guaranteed Railways & P. W. D., Public Works Accounts	287,861	864,913	−390,913	−156,064	...	...	+4	−51,353	+3,612	+67,919	−50,257	−577,052
Total other Departmental Accounts	357,914	1,158,625	−614,572	−156,064	...	...	+4	−51,353	+3,612	+67,919	−50,257	−800,711
Net Payments into Civil Treasuries by Post Office, Telegraph, Guaranteed Railways, and Public Works—												
Accounts Current between Civil and Post Office, Post Office Accounts	9,140,694	9,824,650	−683,956	...	...	...	...	...	...	...	...	−683,956
Accounts Current between Civil and Telegraph, Telegraph Accounts	754,946	802,270	−47,324	...	...	...	...	...	...	...	...	−47,324
Accounts Current between Civil and Guaranteed Railways, Guaranteed Railways Accounts	3,685,953	7,486,970	−3,801,017	...	...	...	...	...	...	...	...	−3,801,017
Accounts Current between Civil and Public Works, Public Works Accounts	23,151,236	23,515,004	−3,836,552	+196,636	+891,333	+599,273	−32,510	−420,194	+131,321	+1,143,649	+963,276	−363,768
Total	36,732,829	41,628,894	−8,368,849	+196,636	+891,333	+599,273	−32,510	−420,194	+131,321	+1,143,649	+963,276	−4,896,065
Net Issues from Civil Treasuries to Marine and Military—												
Accounts Current between Civil and Marine, Civil Accounts	94,604	279,479	−1,510	...	−4,644	+1,211	−40,994	+345	...	−1,135	−138,148	−184,875
Accounts Current between Civil and Military, Civil Accounts	851,410	15,566,638	−2,505,346	−326,155	−1,009,144	−167,071	−229,101	−2,675,253	−3,885,434	−1,678,340	−2,239,384	−14,715,228
Total	946,014	15,846,117	−2,506,856	−326,155	−1,013,788	−165,860	−270,095	−2,674,908	−3,885,434	−1,679,475	−2,377,532	−14,900,103
Remittance Account between England and India		138,725	−108,266	...	−4	...	−90	−51	−936	−19,712	−9,666	−138,725

No. 96.—OTHER LOCAL REMITTANCES during the Year ended 31st March 1894.

ABSTRACT.

	Net Receipts + Payments—
	Rx.
INDIA, GENERAL	+9,281,967
CENTRAL PROVINCES	*—474,427*
BURMA	*—881,787*
ASSAM	*—65,631*
BENGAL	*—10,135,113*
N.-W. PROVINCES AND OUDH	*—1,204,799*
PUNJAB	+1,489,190
MADRAS	*—2,321,433*
BOMBAY	+4,243,512
TOTAL . *Rx.*	*—68,521*

No. 96.—Other Local Remittances during the Year ended 31st March 1894—*continued.*

	DETAILS.								
	INDIA, GENERAL.			CENTRAL PROVINCES.			BURMA.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	10,410,849	10,410,849	...	596,496	596,496	...	2,358,896	2,358,896	...
Forest Remittances	78,276	77,390	+886	189,973	190,071	*—98*	728,068	726,618	+1,450
Post Office Remittances—									
Transfers between Postal Officers	548,842	547,573	+1,269	...	...	...	...	...	...
Treasury Suspense Account	17,006,820	17,006,831	*—11*	...	...	...	...	...	...
Mint Remittances	1,211,775	1,211,499	+276	...	...	...	...	...	...
Small Coin Depôt Remittances	378,669	378,669	...	...	...	...	39,732	39,732	...
Bengal Remittances	3,947,715	3,947,715	...	...	...	...	...	...	...
Miscellaneous Remittances	77,807	78,227	*—420*	...	...	...	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	93,846	91,154	+2,692	11,250	14,250	*—3,000*	1,094,279	1,093,909	+370
Foreign Supply Bills	672,572	766,739	*—94,167*	242,400	242,650	*—250*	779	779	...
Remittance Transfer Receipts since April 1873 . .	41,963	39,609	+2,354	36,106	35,716	+390	199,477	203,574	*—4,097*
Foreign Remittance Transfer Receipts	443,416	446,845	*—3,429*	14,517	14,370	+147	48,711	49,481	*—770*
Emigrants' Remittance Receipts	7,658	5,841	+1,817	...	...	...	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	18,103,610	8,629,556	+9,474,054	173,600	642,888	*—469,288*	55,045	1,008,329	*—953,284*
Central Adjusting Account	377,972	481,326	*—103,354*	240	2,568	*—2,328*	79,856	5,312	+74,544
TOTAL .	53,401,790	44,119,823	+9,281,967	1,264,582	1,739,009	*—474,427*	4,604,843	5,486,630	*—881,787*

No. 96.—Other Local Remittances during the Year ended 31st March 1894—*continued.*

DETAILS.

	Assam.			Bengal.			N.-W. Provinces and Oudh.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
REMITTANCES BETWEEN DISTRICTS—									
Cash Remittances and Adjustments between Officers rendering Accounts to the same Accountant General or Comptroller—									
Cash Remittances between Treasuries	905,592	905,592	...	7,733,650	7,733,650	...	5,671,293	5,671,293	...
Opium Remittances	...	...	...	885,835	875,435	+10,400	...	...	...
Customs Remittances	...	...	...	2,799,164	2,799,160	+4	...	...	...
Forest Remittances	74,105	74,056	+49	118,430	117,354	+1,076	224,418	223,802	+616
Small Coin Depôt Remittances	53,940	53,940	...	1,035	1,035	...	23,196	23,196	...
Judicial Remittances	...	...	...	1,243	1,243	...	...	...	...
Miscellaneous Remittances	...	...	...	8,572	8,620	*—48*	82,993	82,831	+162
Remittances by Bills—									
Supply Bills since April 1873	66,391	66,696	*—305*	1,250,666	1,250,565	+101	439,320	439,420	*—100*
Foreign Supply Bills	464,526	468,608	*—4,082*	13,666	13,419	+247	8,727	8,630	+97
Remittance Transfer Receipts since April 1873	20,671	20,862	*—191*	436,215	428,610	+7,605	312,251	320,223	*—7,972*
Foreign Remittance Transfer Receipts	2,466	3,103	*—637*	40,050	30,935	+9,115	265,441	265,858	*—417*
Remittances adjusted on the Central Books—									
Foreign Remittances	190,990	256,984	*—65,994*	1,264,567	11,423,147	*—10,158,580*	573,390	1,755,200	*—1,181,810*
Central Adjusting Account	6,339	810	+5,529	4,087	9,120	*—5,033*	1,049	16,424	*—15,375*
Total	1,785,020	1,850,651	*—65,631*	14,557,180	24,692,293	*—10,135,113*	7,602,078	8,806,877	*—1,204,799*

No. 96.—Other Local Remittances during the Year ended 31st March 1894—*continued.*

	DETAILS.								
	PUNJAB.			MADRAS.			BOMBAY.		
	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.	Receipts.	Disbursements.	Net.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
REMITTANCES BETWEEN DISTRICTS—									
CASH REMITTANCES AND ADJUSTMENTS BETWEEN OFFICERS RENDERING ACCOUNTS TO THE SAME ACCOUNTANT GENERAL OR COMPTROLLER—									
Cash Remittances between Treasuries	6,023,319	6,023,319	...	11,130,935	11,130,935	...	16,872,316	16,857,316	+15,000
Salt Remittances	...	...	...	1,784,860	1,782,289	+2,571	34	34	...
Customs Remittances	...	...	...	146,478	146,478	...	...	...	...
Forest Remittances	128,401	130,795	*—2,394*	326,056	328,478	*—2,422*	328,685	328,685	...
Mint Remittances	...	...	...	...	...	...	4,079,072	4,077,580	+1,492
Small Coin Depôt Remittances	...	...	...	...	...	...	347,200	362,200	*—15,000*
Miscellaneous Remittances	50	50	...	65,815	65,851	*—36*	...	...	...
REMITTANCES BY BILLS—									
Supply Bills since April 1873	331,169	332,458	*—1,289*	45,750	44,950	+800	1,424,379	1,426,206	*—1,827*
Foreign Supply Bills	143,535	153,550	*—10,015*	1,802	1,751	+51	954,168	943,373	+10,795
Remittance Transfer Receipts since April 1873	305,545	301,797	+3,748	165,995	166,727	*—732*	332,763	327,976	+4,787
Foreign Remittance Transfer Receipts	135,742	141,430	*—5,688*	126,711	117,792	+8,919	753,668	753,148	+520
Emigrants' Remittance Receipts	...	...	...	1,492	1,872	*—380*	...	...	...
REMITTANCES ADJUSTED ON THE CENTRAL BOOKS—									
Foreign Remittances	1,794,357	274,650	+1,519,707	1,123,417	3,463,269	*—2,339,852*	5,916,626	1,741,580	+4,175,046
Central Adjusting Account	3,511	18,390	*—14,879*	84,747	75,099	+ 9,648	97,585	44,886	+52,699
TOTAL	8,865,629	7,376,439	+1,489,190	15,004,058	17,325,491	*—2,321,433*	31,106,496	26,862,984	+4,243,512

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894.

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL—												
ACCOUNT BETWEEN—												
India and Central Provinces—												
India Accounts	59,668	129,191	—69,523	...	...	...	...	...	...	...	...	—209
Central Provinces Accounts	129,229	59,915	...	+69,314	...	...	...	...	...	...	...	
India and Burma—												
India Accounts	129,558	389,708	—260,150	...	...	...	...	...	...	...	...	—344
Burma Accounts	388,917	129,111	...	...	+259,806	...	...	...	...	...	...	
India and Assam—												
India Accounts	16,056	377,862	—361,806	...	...	...	...	...	...	...	...	—297
Assam Accounts	377,622	16,113	...	...	...	+361,509	...	...	...	...	...	
India and Bengal—												
India Accounts	922,497	686,589	+235,908	...	...	...	...	...	...	...	...	—3
Bengal Accounts	686,739	922,650	...	...	...	...	—235,911	...	...	...	...	
India and N.-W. Provinces & Oudh—												
India Accounts	683,171	1,318,585	—635,414	...	...	...	...	...	...	...	...	+530
N.-W. Provinces & Oudh Accounts	1,318,342	682,398	...	...	...	...	...	+635,944	...	...	...	
India and Punjab—												
India Accounts	736,206	1,097,415	—361,209	...	...	...	...	...	...	...	...	—441
Punjab Accounts	1,098,442	737,674	...	...	...	...	...	...	+360,768	...	...	
India and Madras—												
India Accounts	1,217,231	591,145	+626,086	...	...	...	...	...	...	...	...	+310
Madras Accounts	591,414	1,217,190	...	...	...	...	...	...	...	—625,776	...	
India and Bombay—												
India Accounts	4,310,649	781,050	+3,529,599	...	...	...	...	...	...	...	...	—16
Bombay Accounts	783,408	4,313,023	...	...	...	...	...	...	...	...	—3,529,615	
Central Provinces and Burma—												
Central Provinces Accounts	120	167	...	—47	...	...	...	...	...	...	...	...
Burma Accounts	167	120	...	...	+47	...	...	...	...	...	...	
Central Provinces and Assam—												
Central Provinces Accounts	239	449	...	—210	...	...	...	...	...	...	...	...
Assam Accounts	449	239	...	...	...	+210	...	...	...	...	...	
Central Provinces and Bengal—												
Central Provinces Accounts	19,257	209,404	...	—190,147	...	...	...	...	...	...	...	...
Bengal Accounts	209,465	19,318	...	...	...	...	+190,147	...	...	...	...	

Central Provinces and N.-W. Provinces & Oudh—												
Central Provinces Accounts . .	15,617	5,680	...	+9,937	...	...	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	5,680	15,617	...	...	...	...	...	−9,937	...	...	...	
Central Provinces and Punjab—												
Central Provinces Accounts . .	4,404	610	...	+3,794	...	...	...	...	...	...	...	...
Punjab Accounts	590	4,384	...	...	...	...	...	...	−3,794	...	...	
Central Provinces and Madras—												
Central Provinces Accounts . .	463	303	...	+160	...	...	...	...	...	...	...	...
Madras Accounts . . .	303	463	...	...	...	...	...	...	...	−160	...	
Central Provinces and Bombay—												
Central Provinces Accounts . .	61,525	43,736	...	+17,789	...	...	...	...	...	...	...	+9
Bombay Accounts . . .	43,745	61,525	...	...	...	...	...	...	...	...	−17,780	
Burma and Assam—												
Burma Accounts . . .	348	29	...	...	+319	...	...	...	...	...	...	...
Assam Accounts . . .	29	348	...	...	...	−319	...	...	...	...	...	
Burma and Bengal—												
Burma Accounts . . .	14,603	9,720	...	...	+4,883	...	...	...	...	...	...	...
Bengal Accounts . . .	6,571	11,454	...	...	...	...	−4,883	...	...	...	...	
Burma and N.-W. Provinces & Oudh—												
Burma Accounts . . .	9,504	2,699	...	...	+6,805	...	...	...	...	...	...	−1
N.-W. Provinces & Oudh Accounts	2,710	9,516	...	...	...	...	...	−6,806	...	...	...	
Burma and Punjab—												
Burma Accounts . . .	10,632	1,176	...	...	+9,456	...	...	...	...	...	...	+1
Punjab Accounts . . .	1,200	10,655	...	...	...	...	...	...	−9,455	...	...	
Burma and Madras—												
Burma Accounts . . .	21,453	47,835	...	...	−26,382	...	...	...	...	...	...	−1,078
Madras Accounts . . .	46,777	21,473	...	...	...	...	...	...	...	+25,304	...	
Burma and Bombay—												
Burma Accounts . . .	14,493	14,523	...	...	−30	...	...	...	...	...	...	...
Bombay Accounts . . .	14,523	14,493	...	...	...	...	...	...	...	...	+30	
Assam and Bengal—												
Assam Accounts . . .	12,942	472,534	...	...	...	−459,592	...	...	...	...	...	+29
Bengal Accounts . . .	472,771	13,150	...	...	...	...	+459,621	...	...	...	...	
Assam and N.-W. Provinces & Oudh—												
Assam Accounts	7,535	840	...	...	...	+6,695	...	...	...	...	...	...
N.-W. Provinces & Oudh Accounts	829	7,524	...	...	...	...	...	−6,695	...	...	...	
Assam and Punjab—												
Assam Accounts	1,045	309	...	...	...	+736	...	...	...	...	...	...
Punjab Accounts . . .	315	1,051	...	...	...	...	...	...	−736	...	...	
Carried forward .	14,149,453	14,450,963	+2,703,491	−89,410	+254,904	−90,761	+408,974	+612,506	+346,783	−600,632	−3,547,365	−1,510

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Brought forward .	14,449,453	14 450,963	+2,703,491	—89,410	+254,904	—90,761	+408,974	+612,506	+346,783	—600,632	—3,547,365	—1,510
ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL—*continued.*												
ACCOUNT BETWEEN—												
Assam and Madras—												
Assam Accounts	160	64	...	...	...	+96	...	...	...	...	...	...
Madras Accounts	64	160	...	...	...	...	...	...	...	—96	...	
Assam and Bombay—												
Assam Accounts	5,380	77	...	...	...	+5,303	...	...	...	...	...	...
Bombay Accounts	77	5,380	...	...	...	...	...	...	...	...	—5,303	
Bengal and N.-W. Provinces & Oudh—												
Bengal Accounts	1,036,154	61,640	...	...	...	...	+974,514	...	...	...	...	+1,182
N.-W. Provinces & Oudh Accounts .	61,616	1,034,948	...	...	...	...	...	—973,332	...	...	...	
Bengal and Punjab—												
Bengal Accounts	81,077	18,048	...	...	...	...	+63,029	...	...	...	...	—1
Punjab Accounts	17,568	80,598	...	...	...	...	...	...	—63,030	...	...	
Bengal and Madras—												
Bengal Accounts	6,722	21,600	...	...	...	...	—14,878	...	...	...	...	...
Madras Accounts	21,646	6,768	...	...	...	...	...	...	...	+14,878	...	
Bengal and Bombay—												
Bengal Accounts	10,537	2,143	...	...	...	...	+8,394	...	...	...	...	+1
Bombay Accounts	2,148	10,541	...	...	...	...	...	...	...	...	—8,393	
N.-W. Provinces & Oudh and Punjab—												
N.-W. Provinces & Oudh Accounts .	79,177	136,555	...	...	...	...	...	—57,378	...	...	...	+1,573
Punjab Accounts	137,650	78,699	...	...	...	...	...	...	+58,951	...	...	
N.-W. Provinces & Oudh and Madras—												
N.-W. Provinces & Oudh Accounts .	1,605	39,982	...	...	...	...	...	—38,377	...	...	...	...
Madras Accounts	39,907	1,530	...	...	...	...	...	...	...	+38,377	...	
N.-W. Provinces & Oudh and Bombay—												
N.-W. Provinces & Oudh Accounts .	117,446	27,600	...	...	...	...	...	+89,846	...	...	...	...
Bombay Accounts	27,744	117,590	...	...	...	...	...	...	...	...	—89,846	
Punjab and Madras—												
Punjab Accounts	1,453	2,113	...	...	...	...	...	...	—660	...	...	+12
Madras Accounts	2,101	1,429	...	...	...	...	...	...	...	+672	...	
Punjab and Bombay—												
Punjab Accounts	686,557	10,035	...	...	...	...	...	...	+676,522	...	...	...
Bombay Accounts	10,775	687,297	...	...	...	...	...	...	...	...	—676,522	

Madras and Bombay—												
Madras Accounts . . .	109,121	17,409	...	...	...	...	...	...	...	+91,712	...	+23
Bombay Accounts . . .	17,511	109,200	...	...	...	...	...	...	...	...	−91,689	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND CIVIL	16,923,649	16,922,369	+2,703,491	−89,410	+254,904	−85,362	+1,440,033	−366,735	+1,018,566	−455,089	−4,419,118	+1,280
ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY—												
ACCOUNT BETWEEN—												
Military, Bengal, Eastern and Western Circles—												
Eastern Circle	7,836	3,081	+4,755	...	...	...	...	...	...	...	...	...
Western Circle	3,565	8,320	−4,755	...	...	...	...	...	...	...	...	
Military, Bengal, and Military, Madras—												
Military, Bengal . . .	4,616	4,551	+ 65	...	...	...	...	...	...	...	...	+34
Military, Madras . . .	4,468	4,499	...	...	...	...	...	...	...	−31	...	
Military, Bengal, and Military, Bombay—												
Military, Bengal	9,890	5,630	+4,260	...	...	...	...	...	...	...	...	+4
Military, Bombay . . .	5,634	9,890	...	...	...	...	...	...	...	...	−4,256	
Military, Madras, and Military, Bombay—												
Military, Madras . . .	374	1,581	...	...	...	...	...	...	...	−1,207	...	...
Military, Bombay . . .	1,540	333	...	...	...	...	...	...	...	...	+1,207	
TOTAL ACCOUNTS CURRENT BETWEEN MILITARY AND MILITARY . . .	37,923	37,885	+4,325	...	...	...	...	...	...	−1,238	−3,049	+38

No. 97.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
ACCOUNTS CURRENT BETWEEN PUBLIC WORKS AND TELEGRAPH—												
Account between—												
Public Works, India, and Telegraph—												
Public Works Accounts	47,299	9,059	+38,240	...	...	...	...	...	...	...	...	} *—91,882*
Telegraph Accounts	20,450	150,572	*—130,122*	...	...	...	...	...	...	...	...	
Public Works, Central Provinces, and Telegraph—												
Public Works Accounts	9,187	1,106	...	+8,081	...	...	...	...	...	...	...	+8,081
Public Works, Burma, and Telegraph—												
Public Works Accounts	8,980	4,523	...	...	+4,457	...	...	...	...	...	...	+4,457
Public Works, Assam, and Telegraph—												
Public Works Accounts	86	...	...	...	...	+86	...	...	...	...	...	+86
Public Works, Bengal, and Telegraph—												
Public Works Accounts	16,863	1,069	...	...	...	...	+15,794	...	...	...	...	+15,794
Public Works, N.-W. Provinces and Oudh, and Telegraph—												
Public Works Accounts	13,690	421	...	...	...	...	...	+13,269	...	...	...	+13,269
Public Works, Punjab, and Telegraph—												
Public Works Accounts	29,119	2,182	...	...	...	...	...	...	+26,937	...	...	+26,937
Public Works, Madras, and Telegraph—												
Public Works Accounts	12,427	1,159	...	...	...	...	...	...	...	+11,268	...	+11,268

Public Works, Bombay, and Telegraph—												
Public Works Accounts	12,921	931	...	...	...	...	...	...	...	...	+11,990	+11,990
TOTAL ACCOUNTS CURRENT BETWEEN P. W. & TELEGRAPH. Public Works Accounts	159,572	20,450	+38,240	+8,081	+4,457	+86	+15,794	+13,269	+26,937	+11,268	+11,990	+130,122
Telegraph Accounts	20,450	150,572	—130,122	...	...	...	...	...	...	...	...	—130,122
Net			—91,882	+8,081	+4,457	+86	+15,794	+13,269	+26,937	+11,268	+11,990	...
ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH—												
ACCOUNT BETWEEN—												
Post Office, India, and Telegraph—												
Post Office Accounts	136,507	44,850	+91,657	...	...	...	...	...	...	...	...	...
Telegraph Accounts	44,844	136,501	—91,657	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN POST OFFICE AND TELEGRAPH. Post Office Accounts	136,507	44,850	+91,657	...	...	...	...	...	...	...	...	+91,657
Telegraph Accounts	44,844	136,501	—91,657	...	...	...	...	...	...	...	...	—91,657
Net	...	...	...	...	...	...	...	...	...	...	...	...
TRANSFERS BETWEEN PUBLIC WORKS OFFICERS—												
Buildings and Roads Branch	1,965,025	2,604,413	+788,146	—13,545	—10,045	—5,776	—50,770	—208,108	—318,983	—649,802	—170,505	—639,388
Irrigation Branch	1,036,709	497,398	—13,403	...	—10,967	...	—42,914	+24,408	+51,270	+566,272	—35,355	+539,311
Railway Revenue	8,154,501	7,540,775	+85,320	—144,995	+5,104	—620	—105,992	+461,507	—207,858	+215,238	+306,022	+613,726
Railway Capital	6,747,435	7,261,084	—268,164	+37,043	+6,820	—179,282	+77,296	—40,565	+293,188	+80,125	—520,110	—513,649
TOTAL TRANSFERS BETWEEN PUBLIC WORKS OFFICERS	17,903,670	17,903,670	+591,899	—121,497	—9,088	—185,678	—122,380	+237,242	—182,383	+211,833	—419,948	...
TRANSFERS BETWEEN INDIAN AND INDO-EUROPEAN TELEGRAPH	165,431	165,431	...	...	...	...	...	...	...	...	...	...

No. 97.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN GUARANTEED RAILWAYS AND TELEGRAPH DEPARTMENT—												
Account between—												
Guaranteed Railways and Telegraph Department—												
Guaranteed Railways Accounts	4,759	6,639	—1,880	...	...	...	...	...	...	...	...	} ...
Telegraph Accounts	6,639	4,759	+1,880	...	...	...	...	...	...	...	...	
Total Accounts Current between Guaranteed Rys. and Telegraph Department. Guaranteed Rys. Account	4,759	6,639	—1,880	...	...	...	...	...	...	...	...	—1,880
Telegraph Accounts	6,639	4,759	+1,880	...	...	...	...	...	...	...	...	+1,880
Net	...	...	...	...	...	...	...	...	...	...	...	...
ACCOUNTS CURRENT BETWEEN GUARANTEED RAILWAYS AND PUBLIC WORKS DEPARTMENT—												
Account between—												
Guaranteed Railways and Public Works, India—												
Guaranteed Railways Accounts	864,913	287,861	+577,052	...	...	...	...	...	...	...	...	} +186,139
Public Works Accounts	159,998	550,911	—390,913	...	...	...	...	...	...	...	...	
Guaranteed Railways and Public Works, Central Provinces—												
Public Works Accounts	15,941	172,005	...	—156,064	...	...	...	...	...	...	...	—156,064
Guaranteed Railways and Public Works, Burma—												
Public Works Accounts	...	...	...	...	...	...	...	...	...	...	...	...
Guaranteed Railways and Public Works, Bengal—												
Public Works Accounts	5	1	...	...	...	...	+4	...	...	...	...	+4
Guaranteed Railways and Public Works, N.-W. Provinces and Oudh—												
Public Works Accounts	25,709	77,062	...	...	...	...	...	—51,353	...	...	...	—51,353
Guaranteed Railways and Public Works, Punjab—												
Public Works Accounts	3,645	33	...	...	...	...	...	...	+3,612	...	...	+3,612
Guaranteed Railways and Public Works, Madras—												
Public Works Accounts	67,975	56	...	...	...	...	...	...	...	+67,919	...	+67,919
Guaranteed Railways and Public Works, Bombay—												
Public Works Accounts	14,588	64,845	...	...	...	...	...	...	...	...	—50,257	—50,257
Total Accounts Current between Guaranteed Rys. & P. W. Dept. Guaranteed Rys. Accounts	864,913	287,861	+577,052	...	...	...	...	...	...	...	...	+577,052
P. W. Accounts	287,861	864,913	—390,913	—156,064	...	...	+4	—51,353	+3,612	+67,919	—50,257	—577,052
Net			+186,139	—156,064	...	...	+4	—51,353	+3,612	+67,919	—50,257	...

ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE—												
ACCOUNT BETWEEN—												
India and Post Office—												
Civil Accounts	1,406,571	344,277	+1,062,294	...	...	...	...	...	...	...	...	—2
Post Office Accounts . . .	345,075	1,407,371	—*1,062,296*	...	...	...	...	...	...	...	...	
Central Provinces and Post Office—												
Civil Accounts	503,790	55,007	...	+448,783	...	...	...	...	...	...	...	...
Post Office Accounts . . .	55,007	503,790	—*448,783*	...	...	...	...	...	...	...	...	
Burma and Post Office—												
Civil Accounts	1,187,732	52,773	...	...	+1,134,959	...	...	...	...	...	...	—2
Post Office Accounts . . .	52,757	1,187,718	—*1,134,961*	...	...	...	...	...	...	...	...	
Assam and Post Office—												
Civil Accounts	444,394	59,813	...	...	...	+384,581	...	...	...	...	...	...
Post Office Accounts . . .	59,679	444,260	—*384,581*	...	...	...	...	...	...	...	...	
Bengal and Post Office—												
Civil Accounts	2,314,225	2,556,479	...	...	...	...	—*242,254*	...	...	...	...	...
Post Office Accounts . . .	2,556,493	2,314,239	+242,254	...	...	...	...	...	...	...	...	
N.-W. Provinces & Oudh and Post Office—												
Civil Accounts	921,196	1,989,268	...	...	...	...	...	—*1,068,072*	...	...	...	...
Post Office Accounts . . .	1,989,320	921,248	+1,068,072	...	...	...	...	...	...	...	...	
Punjab and Post Office—												
Civil Accounts	844,642	1,227,645	...	...	...	...	...	...	—*383,003*	...	...	...
Post Office Accounts . . .	1,226,843	843,840	+383,003	...	...	...	...	...	...	...	...	
Madras and Post Office—												
Civil Accounts	1,088,750	1,313,721	...	...	...	...	...	...	...	—*224,971*	...	...
Post Office Accounts . . .	1,313,723	1,088,752	+224,971	...	...	...	...	...	...	...	...	
Bombay and Post Office—												
Civil Accounts	1,012,502	1,440,866	...	...	...	...	...	...	...	...	—*428,364*	+1
Post Office Accounts . . .	1,541,797	1,113,432	+428,365	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND POST OFFICE. — Civil Accounts . .	9,723,802	9,039,849	+1,062,294	+448,783	+1,134,959	+384,581	—*242,254*	—*1,068,072*	—*383,003*	—*224,971*	—*428,364*	+683,953
Post Office Accounts.	9,140,694	9,824,650	—*683,956*	...	...	...	...	...	...	—	...	—*683,956*
Net. . . .			+378,338	+448,783	+1,134,959	+384,581	—*242,254*	—*1,068,072*	—*383,003*	—*224,971*	—*428,364*	—*3*

No. 97.—Details of Accounts between Provinces and Departments during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNTS CURRENT BETWEEN CIVIL AND TELEGRAPH—												
Account between—												
India and Telegraph—												
Civil Accounts	114,940	181,629	*−66,689*	...	...	...	...	...	...	...	...	*−351*
Telegraph Accounts . . .	181,277	114,939	+66,338	...	...	...	...	...	...	...	...	
Central Provinces and Telegraph—												
Civil Accounts	3,526	11,923	...	*−8,397*	...	...	...	...	...	...	...	...
Telegraph Accounts . . .	11,923	3,526	+8,397	...	...	...	...	...	...	...	...	
Burma and Telegraph—												
Civil Accounts . . .	75,911	98,687	...	...	*−22,776*	...	...	...	...	...	...	+468
Telegraph Accounts . . .	99,093	75,849	+23,244	...	...	...	...	...	...	...	...	
Assam and Telegraph—												
Civil Accounts	8,187	24,569	...	...	...	*−16,382*	...	...	...	...	...	*−75*
Telegraph Accounts . . .	24,488	8,181	+16,307	...	...	...	...	...	...	...	...	
Bengal and Telegraph—												
Civil Accounts	229,278	34,797	...	...	...	...	+194,481	...	...	...	...	+18
Telegraph Accounts . . .	34,771	229,234	*−194,463*	...	...	...	...	...	...	...	...	
N.-W. Provinces and Oudh and Telegraph—												
Civil Accounts	19,082	39,835	...	...	...	...	...	*−20,753*	...	...	...	*−35*
Telegraph Accounts . . .	39,794	19,076	+20,718	...	...	...	...	...	...	...	...	
Punjab and Telegraph—												
Civil Accounts	35,947	56,766	...	...	...	...	...	...	*−20,819*	...	...	*−134*
Telegraph Accounts . . .	56,646	35,961	+20,685	...	...	...	...	...	...	...	...	
Madras and Telegraph—												
Civil Accounts	78,892	53,077	...	...	...	...	...	...	...	+25,815	...	*−16*
Telegraph Accounts . . .	53,051	78,882	*−25,831*	...	...	...	...	...	...	...	...	
Bombay and Telegraph—												
Civil Accounts	236,623	253,943	...	...	...	...	...	...	...	...	*−17,320*	*−39*
Telegraph Accounts . . .	253,903	236,622	+17,281	...	...	...	...	...	...	...	...	
Total Accounts Current between Civil and Telegraph. Civil Accounts .	802,386	755,226	*−66,689*	*−8,397*	*−22,776*	*−16,382*	+194,481	*−20,753*	*−20,819*	+25,815	*−17,320*	+47,160
Telegraph Accounts	754,946	802,270	*−47,324*	...	...	...	...	...	...	...	...	*−47,324*
Net . . .			*−114,013*	*−8,397*	*−22,776*	*−16,382*	+194,481	*−20,753*	*−20,819*	+25,815	*−17,320*	*−164*

ACCOUNTS CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS—												
ACCOUNT BETWEEN—												
India and Guaranteed Railways—												
Civil Accounts	11,481	270,656	−259,175	...	...	...	...	...	...	...	...	} −4,060,192
Guaranteed Railways Accounts	3,685,953	7,486,970	−3,801,017	...	...	...	...	...	...	...	...	
Madras and Guaranteed Railways—												
Civil Accounts	1,094,206	505,726	...	...	...	...	...	...	...	+588,480	...	+588,480
Bombay and Guaranteed Railways—												
Civil Accounts	6,392,742	2,921,030	...	...	...	...	...	...	...	...	+3,471,712	+3,471,712
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND GUARANTEED RAILWAYS. Civil Accounts	7,498,429	3,697,412	−259,175	...	...	...	...	...	...	+588,480	+3,471,712	+3,801,017
Guaranteed Railways Accounts	3,685,953	7,486,970	−3,801,017	...	...	...	...	...	...	...	...	−3,801,017
Net	...	...	−4,060,192	...	...	...	...	...	...	+588,480	+3,471,712	...
ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE—												
ACCOUNT BETWEEN—												
India and Marine—												
Civil Accounts	28,497	30,007	−1,510	...	...	...	...	...	...	...	...	} +3
Marine Accounts	29,997	28,484	+1,513	...	...	...	...	...	...	...	...	
Burma and Marine—												
Civil Accounts	21,838	26,482	...	...	−4,644	...	...	...	...	...	...	} −11
Marine Accounts	26,428	21,795	+4,633	...	...	...	...	...	...	...	...	
Assam and Marine—												
Civil Accounts	1,230	19	...	...	...	+1,211	...	...	...	...	...	} ...
Marine Accounts	19	1,230	−1,211	...	...	...	...	...	...	...	...	
Bengal and Marine—												
Civil Accounts	28,756	69,750	...	...	...	...	−40,994	...	...	...	...	} +433
Marine Accounts	70,023	28,596	+41,427	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Marine—												
Civil Accounts	345	...	...	...	...	...	...	+345	...	...	...	} ...
Marine Accounts	...	345	−345	...	...	...	...	...	...	...	...	
Madras and Marine—												
Civil Accounts	5,780	6,915	...	...	...	...	...	...	...	−1,135	...	} −1
Marine Accounts	6,915	5,781	+1,134	...	...	...	...	...	...	...	...	
Bombay and Marine—												
Civil Accounts	8,158	146,306	...	...	...	...	...	...	...	...	−138,148	} +214
Marine Accounts	146,520	8,158	+138,362	...	...	...	...	...	...	...	...	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MARINE. Civil Accounts	94,604	279,479	−1,510	...	−4,644	+1,211	−40,994	+345	...	−1,135	−138,148	−184,875
Marine Accounts	279,902	94,389	+185,513	...	...	...	...	...	...	...	...	+185,513
Net			+184,003	...	−4,644	+1,211	−40,994	+345	...	−1,135	−138,148	+638

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894—*continued.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY—												
ACCOUNT BETWEEN—												
India and Military, Bengal—												
Civil Accounts	159,594	1,697,610	−1,538,016	...	...	...	...	...	...	...	...	−4,360
Military Accounts	1,704,817	171,161	+1,533,656	...	...	...	...	...	...	...	...	
Central Provinces and Military, Bengal—												
Civil Accounts	4,519	157,589	...	−153,070	...	...	...	...	...	...	...	+202
Military Accounts	156,392	3,120	+153,272	...	...	...	...	...	...	...	...	
Burma and Military, Bengal—												
Civil Accounts	3,666	6,654	...	...	−2,988	...	...	...	...	...	...	+93
Military Accounts	6,723	3,642	+3,081	...	...	...	...	...	...	...	...	
Assam and Military, Bengal—												
Civil Accounts	9,872	166,977	...	...	...	−157,105	...	...	...	...	...	−854
Military Accounts	165,302	9,051	+156,251	...	...	...	...	...	...	...	...	
Bengal and Military, Bengal—												
Civil Accounts	39,415	264,114	...	...	...	...	−224,699	...	...	...	...	−86
Military Accounts	263,031	38,418	+224,613	...	...	...	...	...	...	...	...	
N.-W. P. and Oudh and Military, Bengal—												
Civil Accounts	96,786	2,753,395	...	...	...	...	...	−2,656,609	...	...	...	+12,078
Military Accounts	2,742,107	73,420	+2,668,687	...	...	...	...	...	...	...	...	
Punjab and Military, Bengal—												
Civil Accounts	148,040	4,030,787	...	...	...	...	...	...	−3,882,747	...	...	−7,089
Military Accounts	3,997,229	121,571	+3,875,658	...	...	...	...	...	...	...	...	
Madras and Military, Bengal—												
Civil Accounts	172	297	...	...	...	...	...	...	...	−125	...	...
Military Accounts	297	172	+125	...	...	...	...	...	...	...	...	
Bombay and Military, Bengal—												
Civil Accounts	1,165	12,964	...	...	...	...	...	...	...	...	−11,799	+17
Military Accounts	13,592	1,776	+11,816	...	...	...	...	...	...	...	...	
India and Military, Madras—												
Civil Accounts	39,901	479,754	−439,853	...	...	...	...	...	...	...	...	+639
Military Accounts	482,461	41,969	...	...	...	...	...	...	...	+440,492	...	
Central Provinces and Military, Madras—												
Civil Accounts	361	1,100	...	−739	...	...	...	...	...	...	...	−4
Military Accounts	1,024	289	...	...	...	...	...	...	...	+735	...	

Burma and Military, Madras—												
Civil Accounts	79,542	1,079,184	...	...	—999,642	...	...	...	...	...	...	—9,221
Military Accounts	1,072,392	81,971	...	...	...	...	...	...	...	+990,421	...	
Assam and Military, Madras—												
Civil Accounts	41	9	...	...	...	+32	...	...	...	...	...	+11
Military Accounts	12	33	...	...	...	...	...	...	...	—21	...	
Bengal and Military, Madras—												
Civil Accounts	466	4,748	...	...	...	...	—4,282	...	...	...	...	...
Military Accounts	4,748	466	...	...	...	...	...	...	...	+4,282	...	
N.-W. P. & Oudh and Military, Madras—												
Civil Accounts	1,708	11,711	...	...	...	...	...	—10,003	...	...	...	—19
Military Accounts	10,658	674	...	...	...	...	...	...	...	+9,984	...	
Punjab and Military, Madras—												
Civil Accounts	144	1,482	...	...	...	...	...	...	—1,338	...	...	+14
Military Accounts	1,483	131	...	...	...	...	...	...	...	+1,352	...	
Madras and Military, Madras—												
Civil Accounts	81,791	1,756,701	...	...	...	...	...	...	...	—1,674,910	...	+8,616
Military Accounts	1,771,430	87,904	...	...	...	...	...	...	...	+1,683,526	...	
Bombay and Military, Madras—												
Civil Accounts	3,218	142,502	...	...	...	...	...	...	...	...	—139,284	—37
Military Accounts	141,736	2,489	...	...	...	...	...	...	...	+139,247	...	
India and Military, Bombay—												
Civil Accounts	71,164	598,641	—527,477	...	...	...	...	...	...	...	...	+775
Military Accounts	598,552	70,300	...	...	...	...	...	...	...	...	+528,252	
Central Provinces and Military, Bombay—												
Civil Accounts	7,603	179,949	...	—172,346	...	...	...	...	...	...	...	—560
Military Accounts	178,520	6,734	...	...	...	...	...	...	...	...	+171,786	
Burma and Military, Bombay—												
Civil Accounts	186	6,700	...	...	—6,514	...	...	...	...	...	...	...
Military Accounts	6,825	311	...	...	...	...	...	...	...	...	+6,514	
Assam and Military, Bombay—												
Civil Accounts	5	10,003	...	...	...	—9,998	...	...	...	...	...	...
Military Accounts	9,998	...	...	...	...	...	...	...	...	...	+9,998	
Bengal and Military, Bombay—												
Civil Accounts	...	120	...	...	...	...	—120	...	...	...	...	...
Military Accounts	120	...	...	...	...	...	...	...	...	...	+120	
N.-W. P. & Oudh and Military, Bombay—												
Civil Accounts	282	8,923	...	...	...	...	...	—8,641	...	...	...	...
Military Accounts	8,671	30	...	...	...	...	...	...	...	...	+8,641	
Punjab and Military, Bombay—												
Civil Accounts	402	1,751	...	...	...	...	...	...	—1,349	...	...	+26
Military Accounts	1,925	550	...	...	...	...	...	...	...	...	+1,375	
Madras and Military, Bombay—												
Civil Accounts	86	3,391	...	...	...	...	...	...	...	—3,305	...	...
Military Accounts	3,428	123	...	...	...	...	...	...	...	...	+3,305	
Bombay and Military, Bombay—												
Civil Accounts	101,261	2,189,582	...	...	...	...	...	...	...	...	—2,088,301	—241
Military Accounts	2,182,934	94,874	...	...	...	...	...	...	...	...	+2,088,060	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND MILITARY. Civil Accounts	851,410	15,566,638	—2,505,346	—326,155	—1,009,144	—167,071	—229,101	—2,675,253	—3,885,434	—1,678,340	—2,239,384	—14,715,228
Military Accounts	15,526,407	811,179	+8,627,159	...	...	...	...	...	...	+3,270,018	+2,818,051	+14,715,228
Net			+6,121,813	—326,155	—1,009,144	—167,071	—229,101	—2,675,253	—3,885,434	+1,591,678	+578,667	...

No. 97.—DETAILS of ACCOUNTS between PROVINCES and DEPARTMENTS during the Year ended 31st March 1894—*concluded.*

	Credits.	Debits.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS—												
ACCOUNT BETWEEN—												
India and P. W. Dept.—												
Civil Accounts	6,682,367	2,844,295	+3,838,072	...	...	...	...	...	...	...	...	+1,520
P. W. Accounts	4,650,919	8,487,471	*—3,836,552*	...	...	...	...	...	...	...	...	
C. Provinces and P. W. Dept.—												
Civil Accounts	446,355	650,497	...	*—204,142*	..	...	...	...	...	...	...	—7,506
P. W. Accounts	698,930	502,294	...	+196,636	...	...	...	...	...	...	...	
Burma and P. W. Dept.—												
Civil Accounts	706,833	1,594,307	...	...	*—887,474*	...	...	...	...	...	...	+3,859
P. W. Accounts	1,598,038	706,705	...	...	+891,333	...	...	...	...	...	...	
Assam and P. W. Dept.—												
Civil Accounts	34,545	624,310	...	...	...	*—589,765*	...	...	...	...	...	+9,508
P. W. Accounts	633,369	34,096	...	...	...	+599,273	...	...	...	...	...	
Bengal and P. W. Dept.—												
Civil Accounts	2,277,664	2,211,945	...	...	...	...	+65,719	...	...	...	...	+33,209
P. W. Accounts	2,991,155	3,023,665	...	...	...	...	*—32,510*	...	...	...	...	
N.-W. P. & Oudh & P. W. Dept.—												
Civil Accounts	2,826,367	2,402,356	...	...	...	...	...	+424,011	...	...	...	+3,817
P. W. Accounts	2,418,362	2,838,556	...	...	...	...	...	*—420,194*	...	...	...	
Punjab and P. W. Dept.—												
Civil Accounts	2,794,960	2,981,255	...	...	...	...	...	...	*—186,295*	...	...	—54,974
P. W. Accounts	4,898,487	4,767,166	...	...	...	...	...	...	+131,321	...	...	

Madras and P. W. Dept.—												
Civil Accounts	1,149,241	2,283,435	...	...	...	...	...	...	...	−1,134,194	...	+9,455
P. W. Accounts . . .	2,347,099	1,203,450	...	...	...	...	...	...	...	+1,143,649	...	
Bombay and P. W. Dept.—												
Civil Accounts	1,970,625	2,972,861	...	...	...	...	...	...	...	...	−1,002,236	−38,960
P. W. Accounts	2,914,877	1,951,601	...	...	...	...	...	...	...	...	+963,276	
TOTAL ACCOUNTS CURRENT BETWEEN CIVIL AND PUBLIC WORKS. Civil Accts.	18,888,957	18,565,261	+3,838,072	−204,142	−887,474	−589,765	+65,719	+424,011	−186,295	−1,134,194	−1,002,236	+323,696
P. W. Accts.	23,151,236	23,515,004	−3,836,552	+196,636	+891,333	+599,273	−32,510	−420,194	+131,321	+1,143,649	+963,276	−363,768
Net . .			+1,520	−7,506	+3,859	+ 9,508	+33,209	+3,817	−54,974	+9,455	−38,960	−40,072

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1894.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	Total, India.	England.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	£	
Receipts.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Pensions paid in India to Out-pensioners of Chelsea Hospital, &c.	...	...	...	...	...	...	...	19	...	19	...	19
Enlistment of Natives in India for service in the Colonies	17	...	...	...	...	...	...	...	..	17	...	17
Postal & Money Order Transactions in India	...	...	...	...	...	...	...	...	125,884	125,884	...	125,884
Little Basses' Light Vessel dues	...	...	944	...	3,604	...	...	451	987	5,986	...	5,986
Balances of Shipping Masters' Accounts	...	...	74	...	1,753	...	...	63	205	2,095	...	2,095
Miscellaneous—												
Military	4,501	...	...	...	...	...	...	220	2,460	7,181	...	7,181
Marine	4,146	...	...	...	...	...	...	...	...	4,146		4,146
TOTAL	8,664	...	1,018	...	5,357	...	...	753	129,536	145,328	...	145,328
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls—												
Civil	...	...	...	...	464	...	...	...	...	464	...	464
Military	90,646	...	...	...	...	..	...	33,954	37,259	161,859	...	161,859
Marine	234	...	...	...	...	...	...	..	...	234	...	234
Family Allotments—												
Civil	55	...	50	...	...	...	...	...	...	105	..	105
Military	...	...	...	...	...	...	...	...	102	102	...	102
Public Works	724	18	...	...	91	...	820	...	...	1,653	...	1,653
Marine	63	...	...	...	...	...	...	...	...	63	...	63
Remittances by Administrators General	22,874	...	...	...	...	...	...	...	...	22,874	...	22,874
East Indian Railway Company: Advances in England for purchase of Stores, etc.	253,118	...	...	...	...	...	...	...	...	253,118	...	253,118

Rajputana-Malwa Railway: Do. do. do.	73,952	...	...	...	...	...	...	...	...	73,952	...	73,952
South Indian Railway: Do. do. do.	...	...	...	...	...	...	...	87,073	...	87,073	...	87,073
Bengal and North-Western and Tirhoot Railways: Do. do. do.	...	...	...	...	7,203	...	...	...	...	7,203	...	7,203
Stores purchased in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	8,230	52	1,448	137	3,572	1,099	801	7,740	6,955	30,034	...	30,034
Public Works	140,947	721	10,932	535	9,993	3,377	1,813	8,610	5,852	182,780	...	182,780
Bills drawn by the Mission to the Court of Persia	20,475	...	...	...	...	...	...	...	...	20,475	...	20,475
Pay and Pensions paid in England chargeable to Provincial and Local Funds, and to Foreign States, etc.—												
Civil	20,437	...	25	...	145	372	349	1,595	3,013	25,936	...	25,936
Public Works	...	...	...	...	...	20	...	...	...	20	...	20
Stamps on Military Commissions	18	...	...	...	...	...	...	17	9	44	...	44
Miscellaneous—												
Civil	14,150	50	312	...	24	20	30	1,181	813	16,580	...	16,580
Military	124	...	...	...	...	...	...	235	70	429	...	429
Public Works	2	...	...	...	...	31	...	...	...	33	...	33
Marine	989	...	...	...	...	...	...	...	...	989	...	989
TOTAL	647,038	841	12,767	672	21,492	4,919	3,813	140,405	54,073	886,020	...	886,020
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station	...	...	...	...	...	...	...	...	...	...	61,175	61,175
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	...	...	...	...	...	...	...	...	...	...	25,807	25,807
Ditto ditto retired Hong-Kong Police	...	...	...	...	...	...	...	...	...	...	990	990
Enlistment of Natives of India for service in the Colonies	...	...	...	...	...	...	...	...	...	...	23,489	23,489
Miscellaneous	...	...	...	...	...	...	...	...	...	...	35,866	35,866
TOTAL	...	...	...	...	...	...	...	...	...	...	147,327	147,327
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	15,871	15,871
East Indian Railway Company: Transfer fees and miscellaneous refunds	...	...	...	...	...	...	...	...	...	...	1,602	1,602
South Indian Railway Company: Do.	...	...	...	...	...	...	...	...	...	...	619	619
Bengal and North-Western Railway Company:	...	...	...	...	...	...	...	...	...	...	1,157	1,157
Miscellaneous	...	...	...	...	...	...	...	...	...	...	1,144	1,144
TOTAL	...	...	...	...	...	...	...	...	...	...	20,393	20,393
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	655,702	841	13,785	672	26,840	4,919	3,813	141,158	183,609	1,031,348	167,720	1,199,068

No. 98.—ACCOUNT of RECEIPTS and PAYMENTS on Remittance Account between ENGLAND and INDIA, for the Year ended 31st March 1894—*continued.*

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces & Oudh.	Punjab.	Madras.	Bombay.	TOTAL, INDIA.	England.	TOTAL.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	£	
Disbursements.												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Advances in India on account of the Emigration of Coolies, and supplies to Her Majesty's Ships on the East India Station—												
Civil	29,986	...	...	...	...	...	...	6,453	...	36,439	...	36,439
Military	...	...	...	...	...	...	...	...	145	145	...	145
Marine	26,171	...	...	...	...	...	...	...	...	26,171	...	26,171
Pensions paid in India to Out-pensioners of Chelsea Hospital, etc.	8,767	...	...	...	...	...	...	10,638	4,170	23,575	...	23,575
Ditto ditto to retired Hong-Kong Police	3	...	...	...	30	51	806	40	12	942	...	942
Enlistment of Natives of India for service in the Colonies	2,951	...	...	...	...	...	...	...	19	2,970	...	2,970
Little Basses' Light Vessel dues	...	...	...	...	38	...	...	12	...	50	...	50
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	2	99	101	...	101
Defence Works at Aden	1,156	...	...	...	...	...	...	...	44	1,200	...	1,200
Miscellaneous—												
Civil	11,300	...	...	...	22	...	...	90	19	11,431	...	11,431
Military	2,688	...	...	...	...	...	...	2,110	4,864	9,662	...	9,662
Public Works	1,495	...	...	...	...	...	...	...	...	1,495	...	1,495
Marine	9,844	...	...	...	...	...	...	...	...	9,844	...	9,844
TOTAL	94,361	...	...	...	90	51	806	19,345	9,372	124,025	...	124,025
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of Rolls	20	...	...	...	...	...	...	18	8	46	...	46
Family Allotments—												
Military	...	...	...	...	...	...	...	...	14	14	...	14
Remittances by Administrators-General	42	...	...	...	...	...	...	...	...	42	...	42
Pay and Pension paid in England chargeable to Provincial and Local Funds and to Foreign States, etc.—												
Civil	6	...	...	...	...	...	...	...	...	6	...	6

Miscellaneous—												
Civil	13,692	...	...	...	...	...	2	302	10	14,006	...	14,006
Military	148	...	...	...	...	...	...	47	262	457	...	457
Public Works	—3	...	4	...	...	...	128	...	...	129	...	129
TOTAL	13,905	...	4	...	...	...	130	367	294	14,700	...	14,700
ENGLAND:												
HER MAJESTY'S IMPERIAL GOVERNMENT—												
Postal and Money Order Transactions	...	...	...	...	...	...	...	...	...	...	114,942	114,942
Little Basses' Light Vessel dues	...	...	...	...	...	...	...	...	...	...	6,633	6,633
Balances of Shipping Masters' Accounts	...	...	...	...	...	...	...	...	...	...	1,975	1,975
Miscellaneous	...	...	...	...	...	...	...	...	...	...	466	466
TOTAL	...	...	...	...	...	...	...	...	...	...	124,016	124,016
HER MAJESTY'S INDIAN GOVERNMENT IN LONDON—												
Family and Miscellaneous Remittances made by means of rolls	...	...	...	...	...	...	...	...	...	...	216,491	216,491
Family Allotments	...	...	...	...	...	...	...	...	...	...	1,988	1,988
Remittances by Administrators General	...	...	...	...	...	...	...	...	...	...	56,583	56,583
East Indian Railway Company: Advances in England for purchase of stores, etc.	...	...	...	...	...	...	...	...	...	...	254,720	254,720
Rajputana-Malwa Railway: Do. do. do.	...	...	...	...	...	...	...	...	...	...	73,952	73,952
South Indian Railway Company: Do. do.	...	...	...	...	...	...	...	...	...	...	82,692	82,692
Bengal and North-Western Railway: Do. do.	...	...	...	...	...	...	...	...	...	...	8,360	8,360
Stores purchased in England chargeable to Provincial and Local Funds, and to Native States	...	...	...	...	...	...	...	...	...	...	213,109	213,109
Bills drawn by the Mission to the Court of Persia	...	...	...	...	...	...	...	...	...	...	20,475	20,475
Pay and Pensions paid in England chargeable to Native States, Local Funds, etc.	...	...	...	...	...	...	...	...	...	...	26,000	26,000
Miscellaneous	...	...	...	...	...	...	...	...	...	...	9,764	9,764
TOTAL	...	...	...	...	...	...	...	...	...	...	964,134	964,134
TOTAL REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA	108,266	...	4	...	90	51	936	19,712	9,666	138,725	1,088,150	1,226,875

APPENDIX B.

FINANCE AND REVENUE ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

ACCOUNT

OF

EXCLUDED LOCAL FUNDS

FOR

1893-94.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Funds as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

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ACCOUNT of EXCLUDED LOCAL FUNDS,

(The details are given in the following

Receipts.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—						
Income from Land, the property of the Funds	27,380	4,224	85,447	579	25,177	142,807
STAMPS—						
Sale of Stamps	...	466	...	...	...	466
EXCISE—						
License Fees and Duties	725	4,127	...	...	12,913	17,765
PROVINCIAL RATES—						
Rates and Cesses on Lands	388	617	...	...	267	1,272
Miscellaneous	...	...	3,730	...	222	3,952
ASSESSED TAXES—						
Taxes upon Houses	18,572	36,255	...	...	...	54,827
Licenses on Trades and Professions	2,553	537	39	...	...	3,129
Chowkidari Tax	4,077	2,251	...	...	...	6,328
Octroi	58,305	8,495	...	...	...	66,800
Miscellaneous (including Taxes on Horses and Carriages)	2,411	1,274	182	...	...	3,867
REGISTRATION—						
Fees and Miscellaneous	...	17	116	...	156	289
INTEREST—						
Interest on Government Securities and other Investments	598	1,481	19,420	3,783	11,274	36,556
POLICE—						
Fees, Fines, and Forfeitures	3,057	787	489	...	11,468	15,801
Unclaimed Property	222	34	...	...	...	256
Miscellaneous (including Cattle-pound receipts)	2,383	941	...	...	909	4,233
MARINE—						
Hire of Vessels	...	...	9,064	1,293	569	10,926
Sale-proceeds of Vessels and Stores	...	...	1,141	1,657	...	2,798
Pilotage Receipts	...	...	14,579	32,595	...	47,174
Other Fees and Dues	...	...	625,199	264,869	8,978	899,046
EDUCATION—						
School-fees	96	248	...	...	20,993	21,337
Miscellaneous	...	709	...	...	3,924	4,633
MEDICAL—						
Hospital Receipts (including sale of Medicines)	191	66	...	6	141	404
MINOR DEPARTMENTS—						
Agriculture—						
Public Gardens	2,004	545	...	...	...	2,549
Public exhibitions and fairs	...	67	...	...	...	67
Sanitation—						
Conservancy Tax and Fees	14,422	831	773	...	...	16,026
Sales of Manure, etc.	3,927	986	572	...	...	5,485
Water-supply—						
Sale of Water	518	...	4,801	2,942	...	8,261
Other Receipts	605	...	...	...	...	605
SUPERANNUATION—						
Contributions towards Pensions, etc.	...	...	...	630	...	630
MISCELLANEOUS—						
Sales of old Materials	331	5	1,855	230	373	2,794
Sales of Land and Houses	457	163	1,050	...	18,393	20,063
Contributions (including Grants-in-aid from Government)	24,601	1,237	2,730	10,839	10,723	50,130
Rents of Houses	4,653	10,830	57,460	838	82	73,863
Sales of Fruit, Grass, etc.	16,385	800	183	450	124	17,942
Miscellaneous	13,344	6,330	88,810	3,209	9,337	121,030
PUBLIC WORKS—						
Tolls and Ferries	38	776	82,227	6	12,464	95,511
Miscellaneous	293	166	34,038	1,129	12,119	47,745
	202,536	85,265	1,033,905	325,055	160,606	1,807,367
DEPOSITS AND ADVANCES—						
Loans from Government	...	...	43,351	...	...	43,351
Sale-proceeds of Investments	...	...	70,966	25,413	...	96,379
Stock Account	...	...	56,753	...	...	56,753
Other Deposits and Advances	1,904	6,748	631,646	67,813	36	708,147
TOTAL RECEIPTS . Rx.	204,440	92,013	1,836,621	418,281	160,642	2,711,997
OPENING BALANCE . Rx.	(a)43,714	(a)27,201	319,772	222,327	37,619	656,633
GRAND TOTAL . Rx.	248,154	119,214	2,156,393	640,608	198,261	3,362,630

(a) The difference between this and the corresponding closing balance in last year's account is explained in the detailed accounts.

for the Year ended 31st March 1894.

Accounts marked I to IV.)

Disbursements.	I. Cantonment Funds.	II. Town and Bazar Funds.	III. Port Funds. Presidency Funds.	III. Port Funds. Other Funds.	IV. Miscellaneous Funds.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Refunds—						
Refunds of Taxes	6,746	111	196	176	...	7,229
Miscellaneous Refunds	347	166	3	2,099	291	2,906
Charges of Collection of Revenue—						
Excise Establishments	22	...	...	...	164	186
Rate and Cess Collecting Establishments	3,311	2,258	450	16,734	...	22,753
Other Collecting Establishments	2,179	3,894	34,051	...	2,837	42,961
Interest—						
Interest on Debt	1,497	...	414,093	14,911	735	431,236
General Administration—						
Establishments engaged in General Management and Accounts	11,153	4,600	113,878	19,984	5,166	154,781
Contributions towards Establishment in Government Offices	519	190	400	1,416	599	3,124
Law and Justice—						
Criminal Courts	...	190	...	...	...	190
Jails	6	40	...	...	...	46
Police—						
Executive Force	27,163	20,072	5,709	1,806	12,539	67,289
Miscellaneous (including Cattle-pounds)	564	780	20	2,686	922	4,972
Marine—						
Dockyard and Port Establishments	...	...	43,513	62,962	5,276	111,751
Pilotage Establishments	...	...	8,070	31,022	...	39,092
Ship and Boat Establishments	...	...	31,819	14,612	2,344	48,775
Light-houses and Light-ships	...	...	22,637	9,328	...	31,965
Building, Purchase, and Repair of Ships	...	...	50,783	8,726	697	60,206
Miscellaneous	...	...	9,761	10,527	...	20,288
Education—						
Inspection	...	189	...	...	...	189
Colleges and Schools	259	1,687	...	...	29,831	31,777
Scholarships and Prizes	...	29	...	...	1,698	1,727
Grants-in-aid	586	991	...	...	150	1,727
Miscellaneous	...	5	...	...	325	330
Medical—						
Professional Establishment	2,117	126	205	1,763	...	4,211
Hospitals and Dispensaries	11,214	2,830	1,101	...	8,116	23,261
Vaccination	651	797	...	...	...	1,448
Minor Departments—						
Public Gardens (Establishment and other charges)	8,639	1,834	...	...	...	10,473
Cemeteries (Establishment and other charges)	752	13	...	...	...	765
Public Fairs and Exhibitions	...	133	...	...	...	133
Conservancy (Establishment and other charges)	67,494	15,708	2,124	213	65	85,604
Water-supply (Establishment and other charges)	2,302	156	4,052	...	...	6,510
Statistical Establishments	20	92	30	...	...	142
Superannuation—						
Pensions and Gratuities	53	112	3,694	1,487	1,076	6,422
Miscellaneous—						
Rents, Rates, and Taxes	343	571	43,193	222	306	44,635
Petty Establishments	4,858	3,239	...	72	701	8,870
Miscellaneous	4,466	6,285	68,370	2,318	55,918	137,357
Public Works—						
Supervising Establishment, Tools and Plant			11,362	8,095		
Stock not chargeable to any particular work			8,806	744		
Original Works—						
Buildings	16,971	4,683	11,396	4,961	15,722	345,298
Roads			5,201	1,282		
Port Appliances			27,097	86,597		
Other Works			94,652	47,729		
Maintenance and Repairs—						
Buildings			2,168	2,625	522	
Roads			9,903	3,264	4,553	
Port Appliances	17,958	11,883	31,835	1,098	...	162,308
Other Works			54,033	10,767	1,978	
Petty Construction and Repairs			5,225	227	4,269	
	192,190	83,664	1,119,830	370,453	156,800	1,922,937
Deposits and Advances—						
Repayment of Loans from Government	1,072	...	645,327	7,637	...	654,036
Repayment of Loans from the Public	...	...	...	5,900	...	5,900
Investment in Government Securities or otherwise	1,995	...	74,009	118,000	1,021	195,025
Stock Account	...	...	81,105	...	...	81,105
Other Deposits and Advances	1,854	6,441	17,741	48,155	312	74,503
Total Disbursements . Rx.	197,111	90,105	1,938,012	550,145	158,133	2,933,5[illegible]
Closing Balance . Rx.	51,043	29,109	218,381	90,463	40,128	429,124
GRAND TOTAL . Rx.	248,154	119,214	2,156,393	640,608	198,261	3,3[illegible]2,630

I.—ACCOUNT of CANTONMENT FUNDS, for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAND REVENUE—										
Income from Land, the property of the Funds	2,576	1,556	1,306	7	410	10,075	9,788	...	1,662	27,380
EXCISE—										
License Fees and Duties	725	...	...	...	...	...	...	...	...	725
PROVINCIAL RATES—										
Rates and Cesses on Lands	319	...	...	...	...	3	...	...	66	388
ASSESSED TAXES—										
Taxes upon Houses	...	19	2,959	166	1,774	2,666	5,363	731	4,894	18,572
Licenses on Trades and Professions	275	35	49	...	...	1,183	109	144	758	2,553
Chowkidari Tax	1,815	...	...	...	37	1,761	464	...	...	4,077
Octroi	15,719	10,059	...	...	...	5,973	20,348	...	6,206	58,305
Miscellaneous (including Taxes on Horses and Carriages)	133	30	340	19	224	372	614	228	451	2,411
INTEREST—										
Interest on Government Securities and other Investments	169	10	...	...	...	289	...	...	130	598
POLICE—										
Fees, Fines, and Forfeitures	453	90	331	4	...	572	915	61	631	3,057
Unclaimed Property	1	...	10	...	167	3	...	...	41	222
Miscellaneous (including Cattle-pound receipts)	156	297	107	192	132	689	361	106	343	2,383
EDUCATION—										
School fees	...	...	...	...	...	...	...	...	96	96
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	30	...	...	...	2	80	69	10	191
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	345	140	275	...	...	420	517	...	307	2,004
Sanitation—										
Conservancy Tax and Fees	56	962	1,641	22	927	3,964	387	169	6,294	14,422
Sales of Manure, etc.	305	141	...	...	...	531	575	31	2,344	3,927
Water-supply—										
Sale of Water	84	...	...	...	...	...	388	...	46	518
Other Receipts	523	17	...	52	...	4	...	...	9	605
MISCELLANEOUS—										
Sales of old Materials	12	17	6	...	31	157	81	...	27	331
Sales of Land and Houses	29	131	...	...	60	...	...	...	237	457
Contributions (including Grants-in-aid from Government)	4,755	400	6,238	290	277	5,515	5,408	347	1,371	24,601
Rents of Houses	1,364	317	906	...	5	116	221	...	1,724	4,653
Sales of Fruit, Grass, etc.	555	1,118	119	127	738	6,630	4,777	380	1,941	16,385
Miscellaneous	2,369	589	2,048	2	1,515	3,787	2,225	42	767	13,344
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	38	...	...	...	...	38
Miscellaneous	1	27	41	...	...	...	100	...	124	293
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	21	32	138	...	...	270	8	...	1,435	1,904
TOTAL RECEIPTS . Rs.	31,760	16,017	16,514	881	6,335	44,982	53,729	2,308	31,914	204,440
OPENING BALANCE . Rs.	(a) 9,293	2,978	1,488	253	1,312	(b) 13,248	7,606	440	7,096	43,714
GRAND TOTAL . Rs.	41,053	18,995	18,002	1,134	7,647	58,230	61,335	2,748	39,010	248,154

Disbursements.										
Refunds—										
Refunds of Taxes	1,562	2,689	26	...	...	151	2,109	10	199	6,746
Miscellaneous Refunds	20	6	7	...	5	204	102	...	3	347
Charges of Collection of Revenue—										
Excise Establishments	...	...	...	...	...	10	12	...	...	22
Rate and Cess Collecting Establishments	138	...	353	...	175	520	1,602	199	324	3,311
Other Collecting Establishments	673	796	...	...	34	256	272	...	148	2,179
Interest—										
Interest on Debt	1,007	...	...	...	...	...	...	8	482	1,497
General Administration—										
Establishments engaged in General Management and Accounts	1,259	502	1,180	75	472	2,535	3,016	225	1,889	11,153
Contributions towards Establishment in Government Offices	57	...	92	...	31	247	...	...	92	519
Law and Justice—										
Jails	6	...	...	...	...	...	...	...	...	6
Police—										
Executive Force	4,531	1,608	1,380	...	1,047	5,384	8,591	36	4,586	27,163
Miscellaneous (including Cattle-pounds)	178	70	50	39	8	117	24	26	52	564
Education—										
Inspection	...	...	...	...	...	...	...	...	...	...
College and Schools	...	...	...	...	...	...	48	...	211	259
Grants-in-aid	420	70	...	...	...	43	12	...	41	586
Medical—										
Professional Establishment	174	449	...	...	...	...	1,264	...	230	2,117
Hospitals and Dispensaries	1,150	681	418	...	580	3,480	2,487	173	2,245	11,214
Vaccination	93	57	29	...	33	139	126	...	174	651
Minor Departments—										
Public Gardens (Establishment and other charges)	1,035	527	958	...	74	2,317	3,194	...	534	8,639
Cemeteries (Establishment and other charges)	104	60	...	...	...	315	261	...	12	752
Conservancy (Establishment and other charges)	8,038	4,824	6,882	681	2,546	14,981	15,635	1,303	12,604	67,494
Water-supply (Establishment and other charges)	1,031	199	290	18	6	11	351	6	390	2,302
Statistical Establishments	...	...	20	...	...	...	...	...	...	20
Superannuation—										
Pensions and Gratuities	17	10	...	...	...	...	...	...	26	53
Miscellaneous—										
Rents, Rates, and Taxes	...	83	...	...	15	100	105	...	40	343
Petty Establishments	826	186	1,222	3	165	1,994	379	5	78	4,858
Miscellaneous	816	434	316	4	242	484	1,940	69	161	4,466
Public Works—										
Supervising Establishment, Tools and Plant	169	86	...	...	...	...		23	94	
Original Works—										
Buildings	748	190	183	30	178	160	4,850	...	92	16,971
Roads	156	...	36	...	57	600		...	224	
Other Works	1,257	739	103	99	462	6,287		...	148	
Maintenance and Repairs—										
Buildings	510	276	321	1	221	749		131	368	
Roads	1,172	1,644	989	1	283	3,293		36	386	
Port Appliances	...	...	...	...	...	...	5,206	...	...	17,958
Other Works	228	281	226	...	1	286		34	164	
Petty Construction and Repairs	467	3	...	21	8	166		19	467	
Deposits and Advances—										
Repayment of Loans from Government	1,052	...	...	...	...	...	...	20	...	1,072
Investment in Government Securities or otherwise	...	1,098	...	...	...	...	...	...	897	1,995
Other Deposits and Advances	258	39	75	...	48	244	8	...	1,182	1,854
Total Disbursements . *Rx.*	29,152	17,607	15,156	972	6,691	45,073	51,594	2,323	28,543	197,111
Closing Balance . *Rx.*	11,901	1,388	2,846	162	956	13,157	9,741	425	10,467	51,043
GRAND TOTAL . *Rx.*	41,053	18,995	18,002	1,134	7,647	58,230	61,335	2,748	39,010	248,154

(*a*) Falls short of the closing balance of last year's Accounts by Rx. 7 owing to subsequent adjustments.
(*b*) Falls short of the closing balance of last year's account by Rx. 10, owing to the exclusion of the balance of the Cantonment Dispensary at Agra from the General Cantonment Fund Accounts.

II.—ACCOUNT of TOWN and BAZAR FUNDS, for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from Land, the property of the Funds	835	...	696	...	1,958	...	...	...	735	4,224
STAMPS—										
Sale of Stamps	466	...	...	...	...	...	...	...	...	466
EXCISE—										
License Fees and Duties	4,127	...	...	...	...	...	...	...	...	4,127
PROVINCIAL RATES—										
Rates and Cesses on Lands	122	...	...	...	495	...	...	...	...	617
ASSESSED TAXES—										
Taxes upon Houses	365	...	1,102	...	...	34,383	106	...	299	36,255
Licenses on Trades and Professions	141	...	...	...	...	393	...	...	3	537
Chowkidari Tax	2,162	...	...	...	...	...	89	...	...	2,251
Octroi	8,495	...	...	...	...	...	...	...	...	8,495
Miscellaneous (including Taxes on Horses and Carriages)	934	...	...	...	...	...	...	...	340	1,274
REGISTRATION—										
Fees and Miscellaneous	17	...	...	...	...	...	...	...	...	17
INTEREST—										
Interest on Government Securities and other Investments	1,352	..	...	...	...	43	...	...	86	1,481
POLICE—										
Fees, Fines, and Forfeitures	460	...	300	...	...	...	...	...	27	787
Unclaimed Property	34	...	...	...	...	...	...	...	...	34
Miscellaneous (including Cattle-pound receipts)	444	...	190	283	...	...	...	...	24	941
EDUCATION—										
School-fees	159	...	69	...	...	...	...	...	20	248
Miscellaneous	697	...	12	...	...	...	...	...	...	709
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	25	...	...	...	...	...	41	66
MINOR DEPARTMENTS—										
Agriculture—										
Public Gardens	543	...	2	...	...	...	...	...	...	545
Public Exhibitions and Fairs	5	...	...	...	...	55	...	...	7	67
Sanitation—										
Conservancy Tax and Fees	541	...	156	91	...	...	15	...	28	831
Sales of Manure, etc.	10	...	...	...	...	971	4	...	1	986
MISCELLANEOUS—										
Sales of old Materials	2	...	...	...	...	...	...	...	3	5
Sales of Land and Houses	20	...	...	...	...	...	...	...	143	163
Contributions (including Grants-in-aid from Government)	314	...	...	79	...	...	...	...	844	1,237
Rents of Houses	552	...	8,765	...	...	1,116	19	...	378	10,830
Sales of Fruit, Grass, etc.	262	...	...	...	...	170	36	...	332	800
Miscellaneous	2,412	...	1,572	7	103	2,060	71	...	105	6,330
PUBLIC WORKS—										
Tolls and Ferries	...	...	349	...	232	...	...	...	195	776
Miscellaneous	...	...	4	...	59	...	...	...	103	166
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	6,516	...	160	...	...	52	16	...	4	6,748
TOTAL RECEIPTS . Rx.	31,987	...	13,402	460	2,847	39,243	356	...	3,718	92,013
OPENING BALANCE . Rx.	*9,379	...	8,485	(a) 74	452	6,855	700	...	1,256	27,201
GRAND TOTAL . Rx.	41,366	...	21,887	534	3,299	46,098	1,056	...	4,974	119,214

Disbursements.										
REFUNDS—										
Refunds of Taxes	87	...	...	...	...	24	...	...	...	111
Miscellaneous Refunds	11	...	83	...	...	40	12	...	20	166
CHARGES OF COLLECTION OF REVENUE—										
Rate and Cess Collecting Establishments	336	...	...	...	...	1,910	...	...	12	2,258
Other Collecting Establishments	2,639	...	133	...	450	608	46	...	18	3,894
GENERAL ADMINISTRATION—										
Establishments engaged in General Management and Accounts	2,426	...	818	24	...	615	12	...	705	4,600
Contributions towards Establishment in Government Offices	75	...	88	...	22	...	...	...	5	190
LAW AND JUSTICE—										
Criminal Courts	190	...	...	...	...	...	...	...	...	190
Jails	40	...	...	...	...	...	...	...	...	40
POLICE—										
Executive Force	2,575	...	...	...	...	17,306	116	...	75	20,072
Miscellaneous (including Cattle-pounds)	293	...	54	31	...	391	...	...	11	780
EDUCATION—										
Inspection	9	...	180	...	...	...	...	...	...	189
Colleges and Schools	1,368	...	302	...	...	1	...	...	16	1,687
Scholarships and Prizes	27	...	2	...	...	...	...	...	...	29
Grants-in-aid	354	...	555	11	...	1	...	...	70	991
Miscellaneous	5	...	...	...	...	...	...	...	...	5
MEDICAL—										
Professional Establishment	126	...	...	...	...	...	...	...	...	126
Hospitals and Dispensaries	308	...	1,761	9	189	325	...	...	238	2,830
Vaccination	...	...	197	...	...	600	...	...	...	797
MINOR DEPARTMENTS—										
Public Gardens (Establishment and other charges)	1,643	...	17	...	76	54	...	...	44	1,834
Cemeteries (Establishment and other charges)	13	...	...	...	...	...	...	...	...	13
Public Fairs and Exhibitions	96	...	...	...	...	37	...	...	...	133
Conservancy (Establishment and other charges)	2,102	...	3,146	114	318	9,406	118	...	504	15,708
Water-supply (Establishment and other charges)	124	...	...	25	...	...	7	...	...	156
Statistical Establishments	...	...	85	...	...	7	...	...	...	92
SUPERANNUATION—										
Pensions and Gratuities	52	...	...	...	...	...	...	...	60	112
MISCELLANEOUS—										
Rents, Rates and Taxes	571	...	...	...	...	...	...	...	...	571
Petty Establishments	185	...	2,721	...	106	90	...	...	137	3,239
Miscellaneous	4,556	...	26	14	462	885	278	...	64	6,285
PUBLIC WORKS—										
Supervising Establishment, Tools and Plant	215	...	173	...	...	...	34	...	...	4,683
Stock not chargeable to any particular Work	128	...	...	...	...	...		...	...	
Original Works—										
Buildings	541	...	1,572	...	...	...		...	...	
Roads	338	...	314	129	...	...		...	...	
Other Works	104	...	447	93	548	...		...	47	
Maintenance and Repairs—										
Buildings	476	...	693	...	...	...	75	...	299	11,383
Roads	897	...	532	...	...	...		...	374	
Port Appliances	...	...	...	...	...	...		...	...	
Other Works	117	...	579	...	...	...		...	400	
Petty Construction and Repairs	355	...	...	...	569	6,498		...	19	
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	6,085	...	137	...	...	218	...	...	1	6,441
TOTAL DISBURSEMENTS . Rx.	29,467	...	14,615	450	2,740	39,016	698	...	3,119	90,405
CLOSING BALANCE . Rx.	11,899	...	7,272	84	559	7,082	358	...	1,855	29,109
GRAND TOTAL . Rx.	41,366	...	21,887	534	3,299	46,098	1,056	...	4,974	119,214

(a) Falls short of the closing balance of last year's Accounts by Rx. 22 owing to the conversion of Tezpur and Nowgong Town Funds into Municipal Funds.

III.—ACCOUNT of PORT FUNDS, for the Year ended 31st March 1894.

Receipts.	Presidency Funds.				Other Funds.				
	Calcutta.	Madras.	Bombay.	Total.	Burma.	Bengal.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Land Revenue—									
Income from Land, the property of the Funds	16,592	...	68,855	85,447	...	...	...	579	579
Provincial Rates—									
Miscellaneous	...	...	3,730	3,730	...	...	...	...	...
Assessed Taxes—									
Licenses on Trades and Professions	...	...	39	39	...	...	...	...	...
Miscellaneous (including Taxes on Horses and Carriages)	...	...	182	182	...	...	...	...	...
Registration—									
Fees and Miscellaneous	...	...	116	116	...	...	...	...	...
Interest—									
Interest on Government Securities and other Investments	3,639	3,702	12,079	19,420	1,256	39	2,388	100	3,783
Police—									
Fees, fines and forfeitures	...	...	489	489	...	...	...	...	...
Marine—									
Hire of Vessels	2,692	...	6,372	9,064	269	867	...	157	1,293
Sale-proceeds of Vessels and Stores	1,141	...	...	1,141	761	582	314	...	1,657
Pilotage Receipts	...	...	14,579	14,579	18,073	...	4,827	9,695	32,595
Other Fees and Dues	289,841	44,450	290,908	625,199	107,642	6,627	45,240	105,360	264,869
Medical—									
Hospital receipts (including sale of Medicines)	...	...	...	...	...	...	...	6	6
Minor Departments—									
Sanitation—									
Conservancy Taxes and Fees	...	...	273	773	...	...	...	...	...
Sales of Manure, etc.	...	...	572	572	...	...	...	...	...
Water-supply—									
Sale of Water	...	413	4,388	4,801	...	306	...	2,636	2,942
Superannuation—									
Contribution towards Pensions, etc.	...	...	...	...	...	...	...	630	630
Miscellaneous—									
Sales of old Materials	161	...	1,694	1,855	...	...	...	230	230
Sales of Land and Houses	1,047	...	3	1,050	...	...	...	...	...
Contributions (including Grants-in-aid from Government)	730	2,000	...	2,730	140	1,200	9,433	66	10,839
Rents of Houses	5,838	114	51,508	57,460	...	...	...	838	838
Sales of Fruit, Grass, etc.	...	...	183	183	...	...	...	450	450
Miscellaneous	16,725	431	71,654	88,810	1,131	751	913	414	3,209
Public Works—									
Tolls and Ferries	79,511	...	2,716	82,227	...	...	...	6	6
Miscellaneous	30,274	...	3,764	34,038	1,129	...	...	...	1,129
Deposits and Advances—									
Loans from Government	759	27,000	15,592	43,351	...	...	...	...	...
Sale-proceeds of Investments	21,498	31,055	18,413	70,966	...	2,100	...	23,313	25,413
Stock Account	56,753	...	...	56,753	...	...	...	...	...
Other Deposits and Advances	54	23	631,569	631,646	20,844	400	8,650	37,919	67,813
Total Receipts . Rx.	527,255	109,188	1,200,178	1,836,621	151,245	12,872	71,765	182,399	418,281
Opening Balance . Rx.	136,245	44,140	139,387	319,772	30,766	2,981	24,472	164,108	222,327
GRAND TOTAL . Rx.	663,500	153,328	1,339,565	2,156,393	182,011	15,853	96,237	346,507	640,608

Disbursements.									
REFUNDS—									
Refunds of Taxes	...	196	...	196	...	10	...	166	176
Miscellaneous Refunds	...	...	3	3	1,879	...	106	114	2,099
CHARGES OF COLLECTION OF REVENUE—									
Rate and Cess Collecting Establishments	...	450	...	450	...	...	...	16,734	16,734
Other Collecting Establishments	31,822	...	2,229	34,051	...	...	...	...	...
INTEREST—									
Interest on Debt	167,656	21,848	224,589	414,093	3,859	177	...	10,875	14,911
GENERAL ADMINISTRATION—									
Establishments engaged in General Management and Accounts	25,733	15,256	72,889	113,878	3,240	919	6,170	9,655	19,984
Contributions towards Establishment in Government Offices	...	150	250	400	379	123	...	914	1,416
POLICE—									
Executive Force	2,735	...	2,974	5,709	...	120	...	1,686	1,806
Miscellaneous (including Cattle-pounds)	...	...	20	20	2,686	...	...	...	2,686
MARINE—									
Dockyard and Port Establishments	23,269	...	20,244	43,513	31,913	2,156	12,641	16,252	62,962
Pilotage Establishments	...	...	8,070	8,070	16,573	...	8,395	6,054	31,022
Ship and Boat Establishments	23,847	...	7,972	31,819	7,180	2,905	1,171	3,356	14,612
Light-houses and Light-ships	16,895	...	5,742	22,637	...	866	3,399	5,063	9,328
Building, Purchase, and Repair of Ships	49,287	...	1,496	50,783	5,959	...	...	2,767	8,726
Miscellaneous	3	1,986	7,772	9,761	7,083	...	3,444	...	10,527
MEDICAL—									
Professional Establishment		...	205	205	521	...	...	1,242	1,763
Hospitals and Dispensaries	...	...	1,101	1,101	...	...	...	...	...
MINOR DEPARTMENTS—									
Conservancy (Establishment and other charges)	162	...	1,962	2,124	...	213	...	...	213
Water-supply (Establishment and other charges)	...	...	4,052	4,052	...	...	...	...	...
Statistical Establishment	...	...	30	30	...	...	...	...	...
SUPERANNUATION—									
Pensions and Gratuities	1,680	...	2,014	3,694	404	40	...	1,043	1,487
MISCELLANEOUS—									
Rents, Rates, and Taxes	10,641	...	32,552	43,193	...	222	...	...	222
Petty Establishments	...	...	...	...	...	72	...	...	72
Miscellaneous	9	...	68,361	68,370	1,563	653	...	102	2,318
PUBLIC WORKS—									
Supervising Establishment, Tools and Plant	739	4,282	6,341	11,362	4,310	...	313	3,472	8,095
Stock not chargeable to any particular work	...	...	8,806	8,806	...	...	...	744	744
Original Works—									
Buildings	2,414	...	8,982	11,396	4,233	...	17	711	4,961
Roads	753	...	4,448	5,201	1,282	...	...	...	1,282
Port Appliances	...	...	27,097	27,097	...	...	...	86,597	86,597
Other Works	66,278	18,523	9,851	94,652	44,883	16	1,734	1,096	47,729
Maintenance and Repairs—									
Buildings	747	...	1,421	2,168	1,501	...	36	1,088	2,625
Roads	8,614	...	1,289	9,903	3,203	...	...	61	3,264
Port Appliances	10,644	...	21,191	31,835	..	...	...	1,098	1,098
Other Works	52,683	...	1,350	54,033	6,013	192	495	4,067	10,767
Petty Construction and Repairs	...	933	4,292	5,225	...	...	32	195	227
DEPOSITS AND ADVANCES—									
Repayment of Loans from Government	15,477	10,000	619,850	645,327	1,063	2,500	...	4,074	7,637
Repayment of Loans from the Public	...	...	...	...	5,000	...	...	900	5,900
Investment in Government Securities or otherwise	...	33,394	40,615	74,009	...	...	6,429	111,571	118,000
Stock Account	81,105	...	...	81,105	...	...	...	...	...
Other Deposits and Advances	9,962	...	7,779	17,741	1,597	16	8,670	37,872	48,155
TOTAL DISBURSEMENTS . *Rx.*	603,155	107,018	1,227,839	1,938,012	156,324	11,200	53,052	329,569	5,50,145
CLOSING BALANCE . *Rx.*	60,345	46,310	111,726	218,381	25,687	4,653	43,185	16,938	90,463
GRAND TOTAL . *Rx.*	663,500	153,328	1,339,565	2,156,393	182,011	15,853	96,237	346,507	640,608

IV.—ACCOUNT of MISCELLANEOUS FUNDS, for the Year ended 31st March 1894.

Receipts.	India, General.	Central Provinces.	Burma.	Assam.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
LAND REVENUE—										
Income from Land, the property of the Funds	...	...	20,677	...	4,500	...	...	...	...	25,177
EXCISE—										
License Fees and Duties	12,913	...	...	...	...	...	...	...	...	12,913
PROVINCIAL RATES—										
Rates and Cesses on Lands	267	...	...	...	...	...	...	...	...	267
Miscellaneous	222	...	...	...	...	...	...	...	...	222
REGISTRATION—										
Fees and Miscellaneous	...	...	156	...	...	...	...	...	...	156
INTEREST—										
Interest on Government Securities and other Investments	152	...	567	407	7,983	64	522	978	601	11,274
POLICE—										
Fees, Fines, and Forfeitures	171	304	...	...	...	...	...	...	10,993	11,468
Miscellaneous (including Cattle-pound receipts)	...		...	...	...	...	909	...	...	909
MARINE—										
Hire of Vessels	...	...	...	...	569	...	...	...	...	569
Other Fees and Dues	...	...	...	...	6,771	...	...	...	2,207	8,978
EDUCATION—										
School-fees	1,389	...	4,780	...	581	...	...	14,243	...	20,993
Miscellaneous	...	...	3,285	1	2	...	...	636	...	3,924
MEDICAL—										
Hospital Receipts (including sale of Medicines)	...	...	141	...	...	...	...	...	...	141
MISCELLANEOUS—										
Sales of old Materials	...	...	...	...	49	...	...	...	324	373
Sales of Land and Houses	...	...	18,393	...	...	...	...	...	...	18,393
Contributions (including Grants-in-aid from Government)	...	...	9,609	...	200	914	...	...	...	10,723
Rents of Houses	72	...	...	...	10	...	...	...	...	82
Sales of Fruit, Grass, etc.	...	...	124	...	...	...	...	...	...	124
Miscellaneous	100	...	74	...	4,671	2,744	1,657	...	91	9,337
PUBLIC WORKS—										
Tolls and Ferries	...	...	...	...	12,464	...	...	...	...	12,464
Miscellaneous	2	...	...	54	...	...	12,063	...	...	12,119
DEPOSITS AND ADVANCES—										
Other Deposits and Advances	...	...	4	30	...	2	...	...	...	36
TOTAL RECEIPTS . Rx.	15,288	304	57,810	492	37,800	3,724	15,151	15,857	14,216	160,642
OPENING BALANCE . Rx.	2,026	373	2,260	826	17,928	1,090	6,747	407	5,962	37,619
GRAND TOTAL . Rx.	17,314	677	60,070	1,318	55,728	4,814	21,898	16,264	20,178	198,261

Disbursements.										
Refunds—										
Miscellaneous Refunds	...	...	36	...	36	214	...	5	...	291
Charges of Collection of Revenue—										
Excise Establishments	164	...	..	...	...	...	...	...	..	164
Other Collecting Establishments	...	...	2,777	...	60	...	...	...	...	2,837
Interest—										
Interest on Debt	...	...	...	...	735	...	...	...	...	735
General Administration—										
Establishments engaged in General Management and Accounts	...	...	1,445	...	2,445	...	...	1,274	2	5,166
Contributions towards Establishment in Government Offices	...	...	227	...	128	...	..	...	244	599
Police—										
Executive Force	170	328	...	...	139	3,660	...	...	8,242	12,539
Miscellaneous (including Cattle-pounds)	...	...	..	...	...	...	922	...	...	922
Marine—										
Dockyard and Port Establishments	...	...	...	...	3,844	...	...	...	1,432	5,276
Ship and Boat Establishments	...	...	...	...	1,602	...	...	...	742	2,344
Building, Purchase, and Repair of Ships		...	...	...	697	...	...	...	...	697
Education—										
Colleges and Schools	1,313	...	11,014	...	6,115	...	...	11,389		29,831
Scholarships and Prizes	...	...	110	236	1,352	...	..	...	...	1,698
Grants-in-aid	150	...	...	...	...	..	...	...	...	150
Miscellaneous	...	...	...	9	...	...	...	316	...	325
Medical—										
Hospitals and Dispensaries	...	...	1,226	...	6,890	...	...	...	...	8,116
Minor Departments—										
Conservancy (Establishment and other charges)	...	...	...	...	65	...	...	..	...	65
Superannuation—										
Pensions and Gratuities	...	...	...	...	8	...	...	...	1,068	1,076
Miscellaneous—										
Rents, Rates, and Taxes	...	...	...	...	123	...	...	183	..	306
Petty Establishments	...	...	...	...	701	...	...	...	..	701
Miscellaneous	9,132	...	37,776	...	5,190	...	1,658	1,901	261	55,918
Public Works—										
Supervising Establishment, Tools and Plant	...	...	...	...	2,695	...	12,283	83	..	15,722
Original Works—										
Buildings	555	...	...	41	...	...		48	...	
Other Works	...	...	...	...	17	...		...	...	
Maintenance and Repairs—										
Buildings	120	...	...	...	110	...	...	292	...	522
Roads	...	...	...	12	4,541	...	...	...	...	4,553
Other Works	...	...	...	...	1,978	...	...	...	...	1,978
Petty Construction and Repairs	4,000	...	245	...	24	...	...	...	...	4,269
Deposits and Advances—										
Investment in Government Securities or otherwise	...	...	...	35	...	...	986	...	..	1,021
Other Deposits and Advances	...	..	20	...	215	77	...	...	...	312
Total Disbursements . Rx	15,604	328	54,876	333	39,710	3,951	15,849	15,491	11,991	158,133
Closing Balance . Rx.	1,710	349	5,194	985	16,018	863	6,049	773	8,187	40,128
GRAND TOTAL . Rx.	17,314	677	60,070	1,318	55,728	4,814	21,898	16,264	20,178	198,261

APPENDIX C.

FINANCE AND REVENUE ACCOUNTS FOR 1893-94.

ACCOUNT

OF

MUNICIPALITIES FOR 1893-94.

N.B.—The figures in the Finance and Revenue Accounts of the Government of India are merely the Banking Accounts of such of these Municipalities as bank with the Government Treasuries. They are not in any way comparable with the figures shown in these Accounts.

ACCOUNT of MUNICI

REVENUE.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
RECEIPTS.	Rx.	Rx.	Rx.	Rx.	Rx.	
By Balance in hand at the close of last year . . .	8,193	(a)54,022	18,485	53,957	2,359	1
REVENUE.						
A.—Municipal Rates and Taxes—						
1. Octroi	27,894	78,970	...	...	...	2
2. Tax on houses and lands	838	3,166	21,243	47,683	3,957	3
3. Tax on animals and vehicles . . .	85	81	1,224	2,068	528	4
4. Tax on professions and trades . . .	646	1,549	...	...	20	5
5. Tolls (on-roads and ferries)	...	841	1,634	4,645	2,143	6
6. Water-rate	43	4,692	...	18,470	916	7
7. Lighting-rate	...	...	...	7,343	...	8
8. Conservancy(including scavenging and latrine rate)	1,068	8,323	...	16,998	1,282	9
9. Others	159	4,853	...	...	...	10
	30,733	102,475	24,101	97,207	8,846	11
B.—Realisations under Special Acts—						
1. Pounds	864	3,741	400	762	1,639	12
2. Hackney-carriages	161	108	762	2,164	...	13
3. Licenses for sale of spirits and drugs . .	745	...	...	...	...	14
4. Others	14	...	...	...	...	15
	1,784	3,849	1,162	2,926	1,639	16
C.—Revenue derived from Municipal property and powers apart from taxation—						
1. Rents of lands, houses, serais, dâk-bungalows .	3,078	2,452	321	2,012	520	17
2. Sale-proceeds of lands and produce of lands, etc.	1,295	1,304	598	961	113	18
3. Conservancy receipts (other than taxes and rates)	1,127	794	448	847	138	19
4. Fees and Revenue from Educational Institutions	475	2,319	55	3,927	43	20
5. " " " Medical Institutions .	187	1,039	310	1,152	...	21
6. " " " Markets and Slaughter-houses	887	3,601	39,722	63,315	1,720	22
7. Fees and Revenue from tramways . .	...	...	...	1,341	...	23
8. Other fees	349	15	1,701	11,065	14	24
9. Fines under Municipal and other Acts . .	276	607	1,392	3,448	193	25
10. Interest on Investments—(i) General . .	26	14	...	844	...	26
(ii) Educational .	...	21	...	...	...	27
(iii) Medical . .	20	154	...	...	...	28
11 Premium on Loans	...	...	...	2,308	...	29
	7,720	12,320	44,547	91,220	2,741	30
D.—Grants and Contributions (for general and special purposes)—						
1. From Government—(i) General . . .	46	650	1,037	20,818	1,533	31
(ii) Educational . .	386	3,392	90	3,889	...	32
(iii) Medical . . .	...	12	590	260	...	33
2. From Local funds—(i) General . . .	...	165	...	36,644	225	34
(ii) Educational . .	...	...	...	366	...	35
(iii) Medical . . .	50	376	...	1,210	40	36
3. Other—(i) General	...	2,022	...	11	...	37
(ii) Educational	...	232	...	545	...	38
(iii) Medical	...	1,896	...	13	...	39
	482	8,745	1,717	63,756	1,798	40
E.—Miscellaneous—						
1. Recoveries on account of services rendered to private individuals	419	503	...	9	82	41
2. Other items	1,495	2,838	209	2,684	293	42
	1,914	3,341	209	2,693	375	43
F.—Extraordinary and Debt—						
1. Sale-proceeds of Government securities and withdrawal from Savings Bank . . .	552	...	...	...	...	44
2. Loans from Government	539	...	1,000	7,800	...	45
" raised in the market from private individuals	...	...	...	91,000	...	46
3. Realisations of Sinking Fund for repayment of loans	...	...	...	16,845	...	47
4. Advances—(i) Permanent	65	41	...	8	...	48
(ii) Other	1,721	5,481	8	26,094	61	49
5. Deposits	376	959	632	10,135	...	50
	3,253	6,481	1,640	151,882	61	51
TOTAL RECEIPTS . Rx.	45,886	137,211	73,376	409,684	15,460	52
GRAND TOTAL .	54,079	191,233	91,861	463,641	17,819	53

(a) Falls short of last year's closing balance by Rx. 501, owing to the exclusion of the balance of the Kareliganj Municipality since abolished.

PALITIES for 1893-94.

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	39,889	(*b*)41,692	(*b*)105,380	82,194	69,732	(*b*)77,633	21,257	(*b*)200,117	774,910
2	...	...	263,365	287,256	3,503	...	121,250	159,094	941,332
3	165,579	78,676	10,090	13,033	44,863	62,730	185,982	49,265	687,105
4	21,510	18,591	4,940	3,056	7,364	15,233	33,851	9,834	118,365
5	34,651	2,516	11,025	7	6,582	21,765	6,363	994	86,118
6	...	12,135	7,056	...	4,109	34,815	1,266	21,449	90,093
7	104,521	3,506	16,771	92	17,550	1,675	128,437	18,857	315,530
8	34,840	3,577	...	...	5,606	...	...	11	51,377
9	40,910	41,803	1,875	629	...	...	58,203	21,051	192,142
10	...	57,186	5,148	1,578	...	...	...	12,885	81,809
11	402,011	217,990	320,270	305,651	89,577	136,218	535,352	293,440	2,563,871
12	112	6,129	6,500	2,715	...	21	...	4,051	26,934
13	1,784	843	1,098	470	...	...	1,301	153	8,844
14	...	...	...	...	...	...	14,375	74	15,194
15	2,737	3,870	...	...	...	480	918	103	8,122
16	4,633	10,842	7,598	3,185	...	501	16,594	4,381	59,094
17	2,543	6,954	23,051	10,655	2,531	2,898	10,589	5,977	73,581
18	89,901	1,115	4,765	3,133	3,257	1,112	1,182	15,945	124,681
19	376	2,314	10,834	11,902	990	2,655	417	11,081	43,923
20	...	3,679	1,515	18,380	...	8.552	...	10,525	49,470
21	...	1,379	62	1,770	...	938	...	635	7,472
22	17,025	5,355	11,247	4,981	2,503	14,303	22,746	18,409	205,814
23	7,520	250	...	...	...	...	3,789	275	13,175
24	3,205	897	2,858	1,249	14,059	5,698	...	3,178	44,268
25	1,363	3,342	3,374	1,525	292	3,099	1,178	2,066	22,155
26	225	515	822	101	...	205	27,439	2,213	32,404
27	...	212	3	94	...	103	...	130	563
28	42	1,793	34	304	...	1,097	...	193	3,637
29	...	...	...	...	...	36	45,870	1,523	49,737
30	122,200	27,805	58,565	54,094	23,632	40,696	113,210	72,150	670,900
31	2,145	3,876	1,489	1,794	4,174	22,721	...	188	60,471
32	...	589	120	12,393	...	3,279	...	18,044	42,182
33	...	242	...	165	...	515	...	2,710	4.494
34	1,997	3,233	2,817	545	...	1,262	...	961	47,849
35	...	...	369	3,349	...	13	...	6,211	10,308
36	...	2,773	...	4,628	...	7,370	...	1,796	18,243
37	1,494	4,325	696	192	...	402	...	1,717	10,859
38	...	55	92	318	...	11	...	584	1,837
39	...	2,674	51	109	...	280	...	949	5,972
40	5,636	17,767	5,634	23,493	4,174	35,853	...	33,160	202,215
41	547	1,599	2,954	4,597	1,537	5,672	...	1,957	19,876
42	18,600	4,080	2,190	22,015	2,631	1,252	40,498	5,843	104,628
43	19.147	5,679	5,144	26,612	4,168	6,924	40,498	7,800	124,504
44	1,290	107	1,158	...	...	5,159	417,714	14,092	440,072
45	...	29,800	183,970	13,639	...	23.500	3,273	15,800	279,321
46	...	...	...	...	...	1,550	570,000	36,250	698,800
47	...	712	2,500	13	3.708	81	...	3,360	27,219
48	...	339	7	23	12	99	} 191,184 (48–49)	77	} 266,894 (48–49)
49	2,843	11,437	21	43	462	10,918		15,950	
50	11,493	9,037	317	351	26,589	20,351	83,099	20,245	183,584
51	15,626	51,432	187,973	14,069	30,771	61,658	1,265,270	105,774	1,895,890
52	569,253	331,515	585,184	427,104	152,322	281,850	1,970,924	516,735	5,516,474
53	609,142	373,207	690,564	509,298	222,054	359,483	1,992,181	716,822	6,291,384

(*b*) Differs from last year's closing balance for corrections since made.

ACCOUNT of MUNICI

	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
Disbursements.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Expenditure						
A.—General Administration and Collection charges—						
1. General administration (Office Establishment, Inspection, Honorary Magistrates' Establishment, etc.)	1,477	5,041	3,876	16,927	696	1
2. Collection of taxes, including Bonded Ware-houses (Establishment, purchase of account-books and paper, money-boxes, repairs to outposts, etc.)	1,741	8,985	1,622	4,420	631	2
3. Collection of tolls on roads and ferries	...	54	43	50	423	3
4. Survey of land	...	33	1,361	584	...	4
5. Refunds	4,932	17,932	318	437	13	5
6. Pensions and Gratuities	...	59	...	512	15	6
	8,150	32,104	7,220	22,930	1,778	7
B.—Public Safety—						
1. Fire (Establishment, purchase of fire-engines, buckets, repairs, etc.)	14	142	1,129	3,321	6	8
2. Lighting (Establishment, purchase of lamps and oil, repairs, etc.)	616	849	2,341	8,923	308	9
3. Police (Establishment, purchase of clothing, lanterns, etc., repairs to outposts, etc.)	3,224	7	11,457	...	139	10
4. Rewards for destruction of wild animals and snakes	11	70	1	...	20	11
	3,865	1,068	14,928	12,244	473	12
C.—Public Health and Conveniences—						
1. Water-supply: Capital outlay	2,416	4,107	...	...	168	13
1. Water-supply: Establishment, etc.	580	6,421	536	63,027	944	14
2. Drainage: Capital outlay	35	731	...	...	217	15
2. Drainage: Establishment, repairs, etc.	44	529	50	4,776	309	16
3. Conservancy (including road cleaning and watering) and Latrines	6,316	24,540	10,421	34,717	4,591	17
4. Hospitals and Dispensaries	1,858	8,719	7,055	24,050	639	18
5. Vaccination	82	185	1,095	1,481	86	19
6. Markets and Slaughter-houses	76	1,502	5,803	30,400	470	20
7. Pounds	363	1,233	133	337	381	21
8. Dâk-bungalows and serais	...	321	13	115	3	22
9. Arboriculture, public gardens and experimental cultivation	1,539	1,013	5	1,614	15	23
10. Registration of births and deaths	4	...	332	1,132	13	24
11. Public works:						
(i) Establishment	366	819	1,978	10,038	514	25
(ii) Buildings	411	2,173	11	1,487	224	26
(iii) Roads	4,780	9,259	13,120	49,940	2,541	27
(iv) Stores	8	127	...	...	142	28
(v) Miscellaneous works	...	...	...	...	...	29
	18,878	61,679	40,552	223,114	11,257	30
D.—Public Instruction—						
1. Schools and Colleges	2,066	13,257	621	22,094	57	31
2. Contributions	421	2,520	...	...	449	32
3. Libraries, Museums, Menageries, etc.	87	143	148	553	...	33
	2,574	15,920	769	22,647	506	34
E.—Contribution—						
(For general purposes)	4,474	1,191	825	704	...	35
F.—Miscellaneous—						
1. Interest on loans: Previous years	3	920	...	43	...	36
1. Interest on loans: Current year	1,900	3,328	596	20,489	73	37
2. Discount	...	...	...	...	...	38
3. Actual cost of works done for private individuals	202	23	...	9	51	39
4. Other items	577	850	36	2,387	314	40
	2,682	5,121	632	22,928	438	41
TOTAL EXPENDITURE . Rx.	40,623	117,083	64,926	304,567	14,452	42
Carried forward . Rx.	40,623	117,083	64,926	304,567	14,452	43

PALITIES for 1893-94—*continued.*

Number of Items.	Bengal. Presidency Corporation.	Bengal. District Municipalities.	North-Western Provinces and Oudh.	Punjab.	Madras. Presidency Corporation	Madras. District Municipalities.	Bombay. Presidency Corporation.	Bombay. District Municipalities.	Total.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	33,320	18,543	12,870	20,984	3,894	10,624	22,952	21,646	172,850
2	13,068	14,253	31,489	22,162	5,720	6,636	24,073	19,729	154,529
3	...	230	69	...	...	272	168	1,544	2,853
4	159	254	898	298	102	76	...	1,467	5,232
5	...	349	69	16,483	602	2,383	...	5,982	49,500
6	1,397	104	749	164	607	46	3,750	357	7,760
7	47,944	33,733	46,144	60,091	10,925	20,037	50,943	50,725	392,724
8	566	2,741	324	696	1,795	52	22,403	5,399	38,588
9	38,918	16,616	11,918	7,529	5,143	9,724	30,620	18,555	152,060
10	...	1,192	45,230	52,096	...	...	33,027	564	146,936
11	...	349	118	190	91	162	...	81	1,093
12	39,484	20,898	57,590	60,511	7,029	9,938	86,050	24,599	338,677
13	37,440	9,404	180,413	8,799	3,237	58,156	6,504	23,862	334,506
14	29,569	6,166	21,948	10,166	6,979	3,493	20,332	15,012	185,173
15	8,221	22,102	18,228	18,655	1,538	4,759	35,584	49,998	160,068
16	11,056	6,566	3,674	2,982	1,148	2,380	22,128	4,998	60,640
17	95,328	84,084	80,348	50,946	39,666	46,970	131,776	84,700	694,403
18	4,082	28,219	10,664	33,371	3,982	24,279	6,148	22,488	175,554
19	1,597	1,883	2,463	2,436	1,157	2,364	1,446	2,302	18,577
20	3,006	2,098	3,484	1,665	712	965	20,045	6,381	76,607
21	89	809	2,093	864	...	...	...	899	7,201
22	...	35	1,053	581	...	2,148	31	2,231	6,531
23	2,428	1,111	4,192	12,925	1,456	634	28,045	5,151	60,128
24	1,344	...	667	709	841	1,394	2,370	442	9,248
25	2,618	6,449	3,869	3,332	3,135	2,949	12,106	3,486	51,659
26	...	4,594	6,410	12,295	903	13,373	11,184	14,227	67,292
27	78,119	43,145	43,549	19,923	13,775	25,772	104,340	38,032	446,295
28	...	594	175	239	860	358	...	818	3,321
29	..	...	...	...	126	627	...	...	753
30	274,897	217,259	383,230	179,888	79,515	190,621	402,039	275,027	2,357,956
31	...	7,119	8,405	52,031	...	19,185	7,760	59,039	191,634
32	483	6,453	4,364	2,941	1,606	8,794	...	6,045	34,076
33	496	114	571	789	761	2,621	1,042	2,004	9,329
34	979	13,686	13,340	55,761	2,367	30,600	8,802	67,088	235,039
35	2,927	560	17,410	12,259	5,000	2,708	...	2,883	50,941
36	...	54	7	1,710	336	210	12,264	254	15,801
37	108,216	2,331	24,553	14,865	12,958	2,384	160,460	14,063	366,216
38	...	...	...	7	...	...	...	431	438
39	752	1,025	33	2,306	1,341	270	...	612	6,624
40	1,531	10,555	2,296	9,258	1,574	5,006	138,155	10,848	183,387
41	110,499	13,965	26,889	28,146	16,209	7,870	310,879	26,208	572,466
42	476,730	300,101	544,603	396,656	121,045	261,774	858,713	446,530	3,947,803
43	476,730	300,101	544,603	396,656	121,045	261,774	858,713	446,530	3,947,803

ACCOUNT of MUNICI

DISBURSEMENTS.	India.	Central Provinces.	Burma. Upper.	Burma. Lower.	Assam.	Number of Items.
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	
Brought forward	40,623	117,083	64,926	304,567	14,452	1
G.—Extraordinary and Debt—						
1. Investments—						
(*a*) In Securities (other than for Sinking Fund)	3,090	196	...	...	...	2
(*b*) In Savings Bank	...	39	...	...	...	3
2. Payments to Sinking Fund	...	...	...	6,482	30	4
3. Repayment of Loans	1,206	3,600	2,433	31,014	136	5
4. Advances—						
(*a*) Permanent	75	171	35	56	...	6
(*b*) Other	589	5,674	2	20,298	72	7
5. Deposits	1,305	892	598	9,640	...	8
	6,274	10,572	3,068	67,490	238	9
TOTAL DISBURSEMENTS . *Rx.*	46,897	127,655	67,994	372,057	14,690	10
Closing Balance . *Rx.*	7,182	63,578	23,867	91,584	3,129	11
GRAND TOTAL . *Rx.*	54,079	191,233	91,861	463,641	17,819	12

Memorandum of Liabilities and Claims.	India.	Central Provinces.	Burma.	Assam.	Number of Items.
Liabilities—					
Balance of Loans	33,336	94,079	451,950	1,389	13
Less—Balances of Sinking Funds	...	...	*12,650*	*118*	14
NET BALANCE OF LOANS	33,336	94,079	439,300	1,271	15
Deposits	207	357	6,639	...	16
	33,543	94,436	445,939	1,271	17
Claims—					
Advances recoverable	*366*	*1,149*	*8,374*	*55*	18
NET AMOUNT OF DEBT . *Rx.*	33,177	93,287	437,565	1,216	19

BENGAL SECRETARIAT LIBRARY

PALITIES for 1893-94—*continued.*

Number of Items.	Bengal.		North-Western Provinces and Oudh.	Punjab.	Madras.		Bombay.		Total.
	Presidency Corporation.	District Municipalities.			Presidency Corporation.	District Municipalities.	Presidency Corporation.	District Municipalities.	
	Rx.	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*	*Rx.*
1	476,730	300,101	544,603	396,656	121,045	261,774	858,713	446,530	3,947,803
2	...	331	2,506	800	...	918	253,580	32,435	293,865
3	...	280	...	...	...	1	(*a*)208,122	20	208,462
4	18,950	1,050	65	337	5,880	524	20,806	3,937	58,061
5	23,941	1,486	8,293	11,843	...	1,068	(*b*)485,345	9,063	579,428
6	177	419	20	30	5	94	...	254	1,336
7	...	13,454	77	80	366	9,519	55,211	31,484	136,826
8	11,949	4,915	569	196	24,665	19,723	78,676	21,155	174,283
9	55,017	21,935	11,530	13,286	30,916	31,847	1,101,740	98,348	1,452,261
10	531,747	322,036	556,133	409,942	151,961	293,621	1,960,453	544,878	5,400,064
11	77,395	51,171	134,431	99,356	70,093	65,862	31,728	171,944	891,320
12	609,142	373,207	690,564	509,298	222,054	359,483	1,992,181	716,822	6,291,384
13	2,276,670	(*c*)75,801	705,834	365,011	287,000	73,712	3,679,518	349,162	8,393,462
14	*108,220*	*3,562*	*2,692*	*5,603*	*97,109*	*2,902*	*82,262*	*13,010*	*328,128*
15	2,168,450	72,239	703,142	359,408	189,891	70,810	3,597,256	336,152	8,065,334
16	8,691	9,036	8,498	...	19,339	21,912	27,416	15,969	118,064
17	2,177,141	81,275	711,640	359,408	209,230	92,722	3,624,672	352,121	8,183,398
18	*37,805*	*13,873*	*5,744*	...	*8,245*	*12,021*	*6,006*	*21,536*	*115,174*
19	2,139,336	67,402	705,896	359,408	200,985	80,701	3,618,666	330,585	8,068,224

(*a*) Deposit at Bank of Bombay.
(*b*) Includes Rx. 41,027 debited for amount of premium credited to Loans in the accounts of previous years now transferred to "Premium on Loans."
(*c*) Last year's balance was understated by Rx. 150.

APPENDIX D.

Subsidiary Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894.

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
India.			Rx.		Rx.	Rx.	Rx.	Rx.
Ajmere Municipality.	Water-supply and Conservancy Schemes.	G. I. F. D. No. 4011, dated 30th December 1889	12,500	5 p.c.	30,431	...	539	543
	Ditto	G. I. F. D. No. 147-I, dated 12th January 1892	21,800					
Quetta do.	Water-Works	G. I. F. D. No. 1562, dated 14th April 1891, and No. 4163, dated 3rd October 1891	2,809	4½ "	2,105	...	...	263
	Repairs of Ingle Market.	Revenue Commissioner, Quetta, No. 1291, dated 19th July 1892	1,200	5 "	...	800	...	400
Mhow Cantonment Committee.	Water-Works	G. I. F. D. No. 1957, dated 15th July 1886	20,000	4½ "	21,622	...	...	1,052
		G. I. F. D. No. 2975, dated 5th June 1888	1,000					
		G. I. F. D. No. 310, dated 17th January 1889	6,009					
		G. I. F. D. No. 6145, dated 6th December 1889	2,991					
		Total India	68,309		54,158	800	539	2,258
Central Provinces.								
Nagpore Municipality.	Extension of the Ambajhari Water-Works to the Civil Station, etc.	C. C. No. $\frac{6111}{315}$, dated 15th October 1889, and No. C34, dated 12th March 1892	40,000	4½ p.c.	35,996	...	...	1,388
Jubbulpore do.	Construction of Water-Works.	G. I. F. D. No. 3745, dated 18th November 1879. G. I. H. D. No. 131, dated 28th November 1884	61,000	(a)	...	38,600	...	1,700
Burhanpur do.	Water-supply	C. C. No. 3024-323, dated 14th May 1891	10,500	4½ p.c.	9,639	...	...	356
Raipur do.	Ditto	C. C. No. 4661, dated 12th July 1892	10,000	4½ "	9,844	...	...	156
		Total Central Provinces	121,500		55,479	38,600	...	3,600
Burma.								
Rangoon Municipality.	Water-Works	G. I. F. D. No. 2801, dated 27th August 1877	39,000	4½ p.c.	8,885	...	...	2,294
	Ditto	G. I. F. D. No. 3135, dated 7th October 1888, and No. 453, dated 24th January 1883	110,000	5½ "	...	35,000	...	20,000
	Drainage Scheme	G. I. F. D. No. 3470, dated 29th June 1887, and Nos. 156 and 4104, dated 10th January and 9th August 1889, respectively	300,000	5½ "	...	282,750	...	5,750
	Construction of a road from Judah Eszekiat Establishment.	C. C. No. 164 $\frac{2T}{51}$, dated 9th November 1892	25,000	5½ "	...	25,000	20,000	...
	Construction of drains round the new Public Offices.	C. C. No. 730 $\frac{2T}{8}$, dated 29th September 1892	2,000	5 "	...	...	...	2,000
	Work connected with high level water-supply.	C. C. No. 111 $\frac{27}{21}$, dated 6th August 1893	71,000	5 "	...	71,000	71,000	...
		Carried over	547,000		8,885	413,750	91,000	30,044

(a) Rx. 10,000 without interest for 3 years, and thereafter with interest at 3 per cent., Rx. 40,000 with interest at 4 per cent., and Rx. 11,000 at 6 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
Burma—*contd*		Brought forward	547,000		8,835	413,750	91,000	30,044
Prome Municipality.	Water-Works	G. I. F. D. No. 587-2 P. M., dated 29th October 1884	20,000	5 p. c.	7,742	...	...	414
Kyaukphyu do.	Construction of Bazar.	C. C. No. 900-6 A. M., dated 27th January 1890	1,000	5 "	269	...	...	256
Mergui do.	Ditto	C. C. Nos. 123-14 T. M. and 163-6 T. 17, dated 10th June and 9th April 1894, 1890, respectively	500	5 "	350	...	300	52
Maubin do.	Ditto	C. C. No 329 $\frac{4T}{15}$, dated 15th July 1892	800	5 "	716	...	...	84
Paungde do.	Ditto	C. C. No. 80 $\frac{2T}{17}$, dated 5th December 1892	1,800	5 "	1,636	...	...	164
Yandoon do.	Purchase of a Bazar	C. C. No. 579 $\frac{4T}{1}$, dated 20th November 1893	7,500	5 "	7,500	...	7,500	...
Minbu do.	Construction of Bazar	C C. No. 122-10 U. M., dated 6th June 1889	700	4½ "	...	...	...	187
Pakokku do.	Ditto	Ditto	2,400	4½ "	1,279	...	...	390
Monywa do.	Ditto	G. I F. D. No. 5291, dated 15th October 1889	1,500	4½ "	979	...	...	139
Pyinmana do.	Ditto	C. C. No. 723-17 U.M., dated 19th December 1889	3,500	4½ "	2,132	...	...	476
Yeu do.	Ditto	C. C. No 81-54 U.M., dated 2nd December 1890	1,000	5 "	531	...	...	195
Toungdwingyi do.	Ditto	C. C. No. 74-65 U. M., dated 2nd December 1890	1,000	5 "	838	...	...	83
Sagaing do.	Ditto	C. C. No. 22 U. M., dated 16th July 1890	1,500	5 "	789	...	...	295
Kyaukse do.	Ditto	C. C. No. 76-61 U.M., dated 2nd December 1890	2,000	5 "	1,759	...	...	163
Yamethin do.	Ditto	C. C. No. 90 $\frac{10T}{9}$, dated 4th May 1892	1,000	5 "	911	...	1,000	89
Myingyan do.	Purchase of existing Bazar building.	C. C. No. 86 $\frac{9T}{6}$, dated 4th May 1892	2,300	5 "	1,884	...	...	416
Moulmein Port Fund.	Construction of Wharves, etc.	G. I. F. D. No. 2232, dated 30th July 1885	8,000	4½ "	2,286	...	...	1,063
Rangoon Port Trust.	Carrying out certain permanent Works and Improvements in the Port.	G. I. F. D. No. 2161, dated 27th July 1886.	89,404	5 "	...	69,404	...	5,000
Magwe District Fund.	Construction of Bazars and a slaughter-house	G. I. F D. No. 4664, dated 27th September 1890.	1,000	4½ "	600	...	...	200
Pakokku do.	Construction of Bazar	G. I. F. D. Nos. $\frac{A}{3539}$ and $\frac{A}{4596}$, dated 30th August and 11th November 1892, respectively	410	5 "	215	...	...	100
		Total Burma	694,314		41,301	483,154	99,800	39,810
Assam.								
Shillong Municipality.	Providing a pure Water-supply in the Shillong Station.	G. I. No. 1018, dated 23rd May 1883, and C. C. No. 2722, dated 31st May 1883	1,500	4½ p. c	914	...	...	71
	Extending the Shillong Water-supply.	C. C. No. 7117, dated 31st October 1884	200	6 "	...	180	...	...
	Extending the Laban Water-supply.	C. C. No. 9269, dated the 18th October 1892	250	5 "	205	...	...	45
	Ditto	C. C. No. $\frac{21 \text{ Municipal}}{703J}$, dated 1st February 1894	110	(a)	...	90	...	20
		Total Assam	2,060		1,119	270	...	136

(a) Rs 100 with interest at 6 per cent., and Rs. 10 without interest.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894—*continued.*

Name of Local Body	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894. To Government.	Total Amount owing on 31st March 1894. To the Public.	Transactions during 1893-94. Borrowed.	Transactions during 1893-94. Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
BENGAL.								
Calcutta Municipality.	Water-Works and Drainage for building the Municipal Office and Market.	F. D. No. 131, dated 17th April 1879 . . .	783,120	4½ p. c.	511,150	...	...	23,941
	Extension of Water-supply, Drainage and the acquisition and construction of the Harrison Road.	B. G. No. 61 $\frac{T.}{M.}$, dated 17th May 1882 . . .	549,960	6 „	...	1,765,520	...	...
		B. G. No. 459, dated 26th February 1883 . . .	150,000	5 „				
		B. G. Notification, dated 11th March 1883 . . .	140,000	4½ „				
		B. G. Notification, dated 30th June 1884 . . .	150,000	4½ „				
		B. G. Notification, dated 17th June 1885 . . .	250,000	5 „				
		B. G. No. 99 $\frac{T.}{M.}$, dated 25th April 1886 . . .	262,500	5 „				
		B. G. No. 3654, dated 20th August 1887 . . .	155,450	5 „				
		B. G. No. M. $\frac{3L}{1}$ 3, dated 28th February 1889 . . B. G. No. M. $\frac{3L}{1}$ 10, dated 26th September 1889 .	190,000	5 „				
		G. I. No. 2313, dated 9th May 1890	300,000	5 „				
		G. I. No. 53, dated 20th May 1891	400,000	(*a*)				
Darjeeling do.	Water-Works . .	F. D. No. 934, dated 17th February 1877 . . . B. G. No. 467 $\frac{T.}{M.}$, dated 18th June 1892	7,500	4½ p.c.	5,128	...	...	298
	Ditto . .	B.G. Nos. $\frac{T.}{100}$, dated 26th May 1879, 377 $\frac{T.}{M.}$, dated 17th June 1882, and 2140 P., dated 23rd December 1882 . .	6,000	6 „	...	1,550	...	250
Burdwan do.	Ditto . .	B. G. Notifications, dated 26th February 1883, 11th July 1886 and 18th December 1891	15,000	(*b*)	...	11,200	...	...
Howrah do.	Construction of portable Railways and taking over the Railway Overbridge from the E. I. Railway Co.	B. G. Notification, dated 8th July 1886 . . .	5,000	6 p. c.	...	5,000	...	...
	Lighting certain new areas.	B. G. No. $\frac{106}{M.}$, dated 10th January 1893 . . .	1,200	4½ „	1,091	...	1,200	109
	Acquisition of the Hadua Tank.	B. G. No. $\frac{1169}{M.}$, dated 30th March 1893 . . .	800	4½ „	800	...	800	...
Bhagulpur do.	Water-Works . .	F. D. No. 3674, dated 7th July 1888 . . .	5,000	6 „	...	4,500	...	...
Dacca do.	Ditto . .	B. G. No. M. $\frac{3L}{3}$ 17, dated 3rd December 1889 . .	12,500	4½ „	11,950	...	...	200
Bali do.	Purchase of Office Building.	B. G. No. 193 $\frac{T.}{M.}$, dated 23rd April 1885 . . .	798	6 „	...	398	...	50
Suri do.	Construction of a Market	G. I. F. D No. 5815, dated 24th October 1888 . .	100	*Nil*	...	...	...	25
Rajshahye do.	Improvement of Drainage.	B. G. No. M. $\frac{3L}{3}$ 6, dated 22nd April 1890 . . .	1,500	4½ p c.	1,133	...	...	132
Faridpur do.	Excavation of Tank and Metalling of Roads.	B. G. No. M. $\frac{3L}{12}$ 6, dated 12th August 1890 . . .	500	4½ „	401	...	...	43
		Carried over .	3,386,928		531,653	1,788,168	2,000	25,048

(*a*) Rx. 380,000 with interest at 4½ per cent., and Rx. 20,000 without interest.
(*b*) Rx. 12,500 with interest at 5 per cent., and Rx. 2,500 at 4½ per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 *—continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894. To Government.	To the Public.	Transactions during 1893-94. Borrowed.	Repaid.
			Rx.		Rx.	Rx.	Rx.	Rx.
Bengal—*contd.*		Brought forward	3,386,928		531,653	1,788,168	2,000	25,048
Commillah Municipality.	Excavation of Tank and compensation for Lands acquired.	B. G. No. M. $\frac{3L}{17}$7, dated 4th September 1890	250	4½ p.c.	83	...	...	51
Serampore do.	Drainage	B. G. No. M. $\frac{3L}{11}$7, dated 26th November 1890	3,000	4½ "	2,847	...	...	98
Chapra do	Drainage	B. G. No. 861 M., dated 9th March 1893	650	(a)	421	*100	...	129
Pooree do.	Ditto	B. G. No. 37 $\frac{T.}{M.}$, dated 14th May 1891, and No. 227 $\frac{T.}{M.}$, dated 27th September 1893	2,000	4½ p.c.	2,000	...	500	...
Chittagong do.	Construction of a new building for Municipal Hospital	B. G. No. 1357M., dated 20th March 1894	4,500	4½ "	4,500	...	4,500	...
Manicktolla do.	Water-Works	B. G. No. 2099 M., dated 19th June 1893	2,500	4½ "	2,399	...	2,500	101
Mozufferpore do.	Drainage	B. G. No. 2443 M., dated 26th July 1893	6,000	4½ "	4,500	...	4,500	...
Patna do.	Ditto	B. G. No. 19 $\frac{T.}{M.}$, dated 29th April 1893	31,800	4½ "	15,800	...	15,800	...
Port Commissioners of Calcutta.	Value of Calcutta Port Fund Stock made over to the Port Commissioners.	F. D. No. 1832, dated 17th July 1871	176,500	4½ "	176,500	...	...	...
	Consolidated Loan for the Improvement of the Port of Calcutta under Sections 5 and 6 of Act IV (B. C.) of 1880.	F. D. No. 3010, dated 23rd September 1878	534,035	4½ "	369,157	...	...	15,477
	Construction of Kidderpore Dock.	F. D. No. 4483, dated 4th December 1886, and No. A1296, dated 28th March 1893	2,877,056	4 "	2,877,057	...	759	...
	Improvement of the Port of Calcutta.	B. G. Notifications, dated 5th July 1881, 13th February 1883, and 4th January 1886	600,000	(b)	...	600,000	...	...
Chittagong Port Fund.	Purchase of a Pilot Brig.	F. D. No. $\frac{2L}{10}$8, dated 14th January 1890, and B. G. No. 1636, dated 14th April 1892	20,000	4½ p. c.	17,500	...	...	2,500
Dinagepur District Board.	Bridging Roads	B. G. No. M. L. $\frac{2L}{1}$27, dated 10th July 1890	20,000	4½ "	16,000	...	5,000	...
Julpaiguri do.	Construction of bridges	B. G. No. M. $\frac{2L}{3}$11, dated 21st October 1890	2,500	4½ "	1,088	...	...	498
Patna do.	Ditto and Metalling of Roads.	B. G. No. L. $\frac{2D}{2}$13, dated 16th October 1890	8,000	4½ "	4,138	...	...	1,566
Sarun do.	Repairing roads and bridges damaged by flood	B. G No. 1283, dated 29th June 1891	5,000	4½ "	2,588	...	...	978
Darbhanga do.	Famine Relief	B. G. Nos. 1006 and 4929 F., dated 27th February and 16th November 1893, respectively	18,000	4½ "	18,000	...	...	...
Manbhoom Road Committee.	Construction and repair of roads.	B. G. No. 3021 F., dated 6th September 1893.	900	4½ "	900	...	900	...
		Total Bengal	7,699,619		4,047,131	2,388,268	36,459	46,446
N.-W. P. and Oudh.								
Naini Tal Municipality.	Drainage Scheme	N.-W. P. Government No 102A (Municipal), dated 16th March 1876	2,500	4½ p.c.	...	...	...	2,147
	Water-Works Project	N.-W. P. Government Nos. $\frac{2931}{X-314}$ and $\frac{3453}{XI-238}$, dated 14th May 1891 and 26th December 1893	26,000	4 "	26,000	...	3,000	...
		Carried over	28,500		26,000	...	3,000	2,147

(a) Rx. 500 with interest at 4½ per cent., and Rx. 150 without interest.
(b) Rx. 300,000 with interest at 5½ per cent., and Rx. 300,000 at 4½ per cent.
* Balance of Loan raised in 1891-92 and 1892-93 not shown in the Statements for these years.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government	To the Public.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.
		Brought forward	28,500		26,000	...	3,000	2,147
N.-W. P. AND OUDH—*contd.*								
Saharanpur Municipality.	City Minor Drainage Scheme.	N.-W. P Board of Revenue No. 371/X—5, dated 9th March 1886	2,500	6 p. c.	...	100	...	300
Dehra Dun do.	Nalapani Water Scheme	G. I. F. D. No. 2091, dated 22nd July 1886	1,200	7 "	...	600	...	100
Mussoorie do.	Conservancy Scheme	N.-W. P. Government No. 1679/XI—596, dated 2nd October 1887	1,500	7 "	...	900	...	100
	Water-Works Scheme	N.-W. P. Government No. 478/XI—499A., dated 19th March 1891	1,000	6 "	...	800	...	...
	Ditto ditto	N.-W.P. Government No. 980/XI—90A., dated 27th April 1894	3,600	4½ "	3,600	...	100	...
Bara Banki do.	Enlargement of Market Stalls.	N.-W. P. Government No. 2006/XI—681A., dated 28th July 1891	60	7 "	...	...	...	30
	General purposes	N.-W. P. Government No. 393/XI—381A., dated 23rd February 1892	600	4½ "	481	...	...	60
Lucknow do.	Water-Works Project	N.-W. P. Government No. 161/X—31, dated 12th January 1893	126,289	4 "	98,000	...	78,000	...
Agra do.	Ditto ditto	N.-W. P. Government No. 5754/X—47, dated 2nd November 1892	114,500	4 "	111,427	...	...	2,068
		N.-W. P. Government No. 2058/XI—390, dated 23rd November 1892	8,620	4 "	8,467	...	...	153
		N.-W. P. Government No. 181/XI—509A., dated 8th February 1894	2,550	4 "	2,550	...	2,550	...
Allahabad do.	Ditto ditto	N.-W P. Government No. 5433/X—47, dated 5th October 1892	153,505	4 "	149,385	...	...	2,773
		N.-W. P. Government Nos. 2768/X—47, 5807/X—47, and 6185/X—47, dated 4th May, 4th November and 25th November 1892, respectively	5,696	4 "	5,594	...	...	102
		N.-W. P. Government No. 2106/X—2, dated 14th May 1894	5,120	4 "	5,120	...	5,120	...
Benares do.	Ditto ditto	N.-W P. Government No 1267/X—32, dated 24th February 1890, and No. 310/XI—491, dated 8th March 1894	195,823	4 "	190,000	...	35,000	...
	Drainage Project	N.-W. P. Government No 1088/XI—491A., dated 27th April 1893	10,000	4 "	10,000	...	10,000	...
		Carried over	661,063		610,624	2,400	133,770	7,833

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government	To the Public.	Borrowed.	Repaid.
N.-W. P. and Oudh—*concld.*			*Rs.*		*Rs*	*Rs.*	*Rs.*	*Rs.*
		Brought forward .	661,063		610,624	2,400	133,770	7,833
Kheri Municipality.	Conservancy Scheme .	N.-W. P. Government No. 105/XI—808A., dated 30th January 1893 . . .	200	4½ p.c	150	...	200	50
Cawnpore do.	Water-Works Project	N.-W. P. Government No. C—3/XI—300, dated 28th January 1893 . . .	145,000	4 „	90,000	...	50,000	...
Sajehanpur do.	Building a new dispensary.	N.-W. P. Government No. 486/X—76, dated 24th January 1891 . . .	2,000	4½ „	...	1,490	...	230
Bareilly do.	Conservancy Scheme .	N.-W. P. Government No. 111/XI-815A., dated 20th January 1893	1,350	4½ „	1,170	...	...	180
		Total N.-W. P and Oudh .	809,613		701,944	3,890	183,970	8,293
Punjab.								
Delhi Municipality.	Water-Works . .	P. G. Nos. 892 and 6, dated 6th November 1890 and 4th January 1894, respectively .	82,000	4 p.c.	61,437	...	11,163	3,030
Simla do.	Ditto and Town Hall	G. I. F. D. No. 72, dated 7th September 1892 . .	120,000	4 „	89,784	...	...	723
	Town Hall . .	G. I. F. D. No. 3175, dated 1st September 1884 .	15,000	6 „	...	10,000	...	...
Lahore do.	Water-Works and Drainage.	G. I. F. D. No. 549, dated 28th January 1882 . .	177,500	4½ „	160,419	...	...	2,253
Rawal Pindi do.	Water-Works . .	G. I. Telegram, dated 23rd February 1887 . . .	13,100	6 „	...	9,500	...	800
Peshawar do.	Ditto . . .	P. G. No. 110, dated 6th February 1889 . . .	15,000	5 „	6,000	...	...	3,000
Edwardesabad do	City Extension . .	P. G. Nos. 280 and 856, dated 2nd May and 28th October 1890, respectively . .	3,500	5 „	354	...	...	126
Dera Ghazi Khan Municipality.	River Protective Works	P. G. No. 499, dated 9th July 1890	23,400	4 „	16,346	...	...	1,170
Ludhiana do.	Sewage Works . .	P. G No. 102 B., dated 4th March 1892 . .	6,000	5 „	5,349	...	425	300
Kohat do.	Water-Works and Drainage.	P. G. No. 1054, dated 26th November 1891 . .	1,700	5 „	1,590	...	...	110
Dalhousie do.	Water-Works . .	P G. No. 131, dated 23rd March 1892 . . .	5,033	5 „	4,232	...	2,051	331
		Total Punjab .	462,233		345,511	19,500	13,639	11,843
Madras								
Madras Municipality	Water-supply and Irrigation Extension.	G. I. F. D. No. 1219, dated 27th February 1869 . . G. I. F D No. 1662, dated 8th July 1869 . . . G I F. D No 2527, dated 23rd August 1873 . .	143,000	(*a*) 4 p. c	143,000	...	...	...
	Drainage of Black Town	M. G. No. 2505, dated 23rd December 1881 .	10,000	5 „	...	10,000	...	...
		M G. No. 363, dated 15th February 1883 . . .	30,000	5 „	...	30,000	...	...
		M. G No. 487, dated 9th March 1885 . . . M. G. No. 11M., dated 10th April 1885 . . . M. G. No. 458M., dated 3rd September 1885 . .	30,000	(*b*)	...	30,000	...	...
		M. G. No. 1562M, dated 18th October 1890 . . .	5,000	5 p. c.	...	5,000	...	...
		M G No 765M., dated 11th August 1887 . . .	10,000	6 „	...	10,000	...	...
		M G. No. 852M., dated 4th August 1888 . . .	15,000	5 „	...	15,000	...	...
		M. G. No. 1193M, dated 18th September 1889 . .	15,000	5 „	...	15,000	...	...
		Carried over .	258,000		143,000	115,000	...	...

(*a*) Exclusive of 2 per cent. for Sinking Fund for re-payment of Loan.
(*b*) Rs. 28,200 with interest at 6 per cent., and Rs. 1,800 at 5 per cent.

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894. To Government.	Total Amount owing on 31st March 1894. To the Public.	Transactions during 1893-94. Borrowed.	Transactions during 1893-94. Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward	258,000		143,000	115,000	...	...
MADRAS—*contd.* Madras Municipality—*contd.*	Extension of Water-supply.	M. G. No. 1427 M., dated 25th October 1889	2,000	5 p. c.	...	2,000	...	...
	Purchase of the Smithfield Market.	M. G. No. 1699, dated 5th September 1879	2,000	6 "	...	2,000	...	...
	Extension of Water-supply.	M. G. No. 2505, dated 23rd December 1881	25,000	5 "	...	25,000	...	...
Cochin Municipality.	Completion of the Kalvetti Reclamation Works	M. G. No. 233, dated 12th April 1889	1,400	4½ "	703	...	...	72
Coonoor do.	Construction of a Slaughter-house.	G. I. H. D. Nos. 126 and 2, dated 21st October 1884 and 9th January 1886, respectively	700	6 "	...	400	...	...
	Erection of Market Sheds.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No. 1792, dated 8th September 1875	725	4½ "	75	...	...	36
	Construction of Drainage Works.	M. G. No. 184, dated 13th March 1891	1,009	4½ "	879	...	...	36
	Ditto ditto	M. G. No 1058, dated 10th October 1892	200	4½ "	194	...	...	6
Cuddapa do.	Water-supply	G. I. H. D. No. 41, dated 18th April 1887	5,000	6 "	...	4,900	...	...
		M. G. No. 1212, dated 11th November 1892	969	4½ "	955	...	...	14
Ootacamund do.	Construction of Market Buildings.	G. I. H. D. Nos. 2817 and 138, dated 15th August 1884 and 29th September 1886, respectively	6,000	6 "	...	6,000	...	...
	Completion of certain Roads and Water-supply Channels.	G. I. F. D. No. 397, dated 28th April 1875, and M. G. No 1761, dated 3rd September 1875	1,242	4½ "	180	...	...	84
	Kandal Drainage	M. G. No. 443, dated 11th June 1891	1,750	4½ "	1,633	...	...	60
	The South Water-supply Scheme.	M. G. No. 137, dated 3rd February 1892	4,300	4½ "	3,980	...	...	148
	Construction of an office building.	M. G. No. 1087, dated 19th August 1893	700	6 "	...	700	700	...
Palghat do.	Ditto	M. G. No. 100M., dated 25th January 1892	400	6 "	...	150	250	100
Guntur do.	Construction of a market.	M. G. No 875M, dated 6th July 1893	600	6 "	...	600	600	...
Madura do.	Vaigai Bridge	G. I. H. D. No. 137, dated 13th December 1884	500	5 "	...	500	..	...
	Water-supply	Ditto ditto	500	5 "	...	500	...	...
	Ditto	G. I. H. D. No. 79, dated 21st June 1886	2,700	6 "	...	2,700	...	...
	Ditto	M. G. No. 894, dated 13th September 1893	16,400	4½ "	16,400	...	16,400	...
Kumbakonam do	Construction of Drains	M. G. No. 101, dated 13th February 1890	6,000	4½ "	5,905	...	...	95
Adoni do.	Water-supply	M. G. No. 1126, dated 13th November 1893	6,600	4½ "	6,600	...	6,600	...
Tellicherry do.	Construction of a road	M. G. No. 744, dated 7th August 1893	500	4½ "	500	...	500	...
Calicut do.	Railway Extension to Calicut.	M. G. No. 867, dated 6th December 1889, and No. 53, dated 15th January 1891	3,000	4½ "	2,300	...	...	400
Mayavaram do.	Construction of two Markets and a School Building.	M. G. No. 91, dated 3rd February 1891, and No. 180, dated 11th March 1891	850	4½ "	598	...	...	17
Tanjore do.	Water-supply	M. G. No. 1061, dated 10th October 1892	19,000	4½ "	16,360	...	...	...
Madras Harbour Trust Board.	Construction of Madras Harbour.	Madras Act II of 1886, Secs 29 and 30, and M. G. Nos. 320 and 205, dated 18th June 1886, and 10th March 1892, respectively	582,890	4½ "	517,424	...	27,000	10,000
Calicut Local Fund Board.	Completion of the Tambracheri Ghât Road and approach in Wynaad.	G. I. F. D. No. 926, dated 7th February 1874	8,900	4½ "	...	...	...	466
		Carried over	959,826		717,686	160,450	52,050	11,534

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rs.		Rs.	Rs.	Rs.	Rs.
MADRAS—*concld.*		Brought forward	959,826		717,686	160,450	52,050	11,534
Tellichery Local Fund Board.	Completion of the Periah Ghât Road and Construction of a Fair-weather Road in Wynaad.	G. I. F. D. No. 2085, dated 28th July 1875	6,000	4½ p.c.	1,531	...	...	300
Saidapet do.	Construction of an Iron Girder Bridge across the Kortaliyar.	G. I. F. D. Nos. 738 and 3756, dated 31st January 1873 and 31st October 1876, respectively	19,979	4½ "	6,152	—	...	1,208
Wellington Cantonment Committee.	Water-supply	G. I. Mily. No. 838F., dated 22nd March 1892, and M. G. No. 985, dated 23rd September 1892	200	4½ "	180	...	...	20
		TOTAL MADRAS	986,005		725,549	160,450	52,050	13,062
BOMBAY.								
Bombay Port Trust.	Purchase of the Elphinstone Estate and other property transferred to the Bombay Port Trust.	Bombay Acts Nos. I and VI of 1873 and 1879	2,117,075	4½ p. c.	2,037,755	...	...	1,873
	Purchase of certain Government properties held by the Trust.	Ditto ditto	84,468	*Nil*	41,691	...	...	1,873
	Construction of the Prince's Dock.	Secretary of State's Despatch No. 168 P. of 18th February 1875	760,000	4½ p. c	...	...	...	616,104
	Dock Extension Works	G. I. F. D. Nos. 4484, 3457, 6914, 604, 4511, 506, 164, and 3635, dated 4th December 1886, 27th June 1888, 31st December 1888, 5th February 1890, 18th September 1890, 16th December 1886, 22nd April 1887, and 28th August 1891, respectively	940,000	4 "	924,215	...	15,592	...
	Purchase of Foreshore Properties.	Section 30 of Act VI of 1879	754,280	4 "	...	754,280	...	...
	Repayment of Debenture Loan of 1883 of 76 lakhs on account of Prince's Dock due to Government.	G. R. No. 49 of 26th January 1882	760,000	4 "	...	759,688	...	...
	Completion of Mody Bay Works Debenture of 1885.	G. R. No. 159 of 7th May 1884	100,000	4 "	...	100,000	...	...
	To replace the Debenture Loan of 1887 of 10 lakhs raised in 1880.	G. R No. 179 of 25th May 1887	100,000	5 "	...	90,000	...	...
	To meet the cost of Apollo Basin Reclamation new Warehouses and new Offices.	G. R No. 275 of 10th August 1887	100,000	5 "	}			
	To replace the Debenture Loan of 1889 of 7 lakhs raised in 1881.	G. R. No. 137 of 22nd June 1888	70,000	5 "	} ...	243,300	...	...
	Graving Dock Construction.	G. R. No. 98, dated 27th March 1889	82,500	5 "	}			
Karachi do.	Improvement of Karachi Harbour.	G I. No. 590 M. of 28th October 1885; G. R. No 27, dated 7th January 1886	71,150	4½ "	64,817	...	...	1,381
	Ditto . . .	G. I. No. 1427, dated 17th June 1885; G. R. P. W. D Nos. 375 C. W. and 1096, dated 1st July 1886	155,000	4½ "	148,484	...	...	2,693
	Improvement and Extension of the Wharf Accommodation for native vessels and dredging the approaches of native jetty.	G. R. No. 1154, dated 27th March 1884	100,000	5 "	...	22,100	...	900
		Carried over	6,194,473		3,216,962	1,969,368	15,592	624,824

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894—*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894. To Government.	Total Amount owing on 31st March 1894. To the Public.	Transactions during 1893-94. Borrowed.	Transactions during 1893-94. Repaid.
			Rs.		*Rs.*	*Rs.*	*Rs.*	*Rs.*
		Brought forward .	6,194,473		3,216,962	1,969,368	15,598	624,824
BOMBAY—*contd.*								
Karrachi Port Trust—*contd.*	Construction of four additional berths at the Erskine Wharf and the establishment of an import and export yard.	G. R. Nos. 92 and 126, dated 21st April and 12th May 1892, respectively . .	200,000	4 p. c.	...	200,000	...	...
Poona District Local Board.	Construction of a Bridge over the Indrayani River	G. R. No. 1604 of 8th June 1885	4,000	6 „	...	2,512	...	125
	Construction of a Bridge over the Sud Nala on the Wadgaon-Shikarpore Road.	G. R. No. 4171, dated 1st December 1891 . .	1,300	6 „	...	1,016	550	153
Ahmedabad do.	Construction of a Bridge over the Sabarmatti River.	G. R. No. 4777, dated 3rd December 1889, and No. 355, dated 3rd February 1890	3,400	4½ „	2,659	...	...	379
Bijapur do.	Construction of the Begam Tank.	G. I. F. D. No. 315 of 22nd January 1879 and 351 of 29th January 1879 . .	5,000	4½ „	2,170	...	...	275
Ratnagiri do.	Construction of the Amba Ghât Road.	G. R. Nos. 1367 of 16th April 1878 and 3718 of 15th October 1878 . . .	20,050	4½ „	4,572	...	...	392
Surat do.	To bear a portion of the cost of the Hope Bridge over the Tapti River.	G. I. F. D. No. 6564 of 11th November 1874 . .	35,000	4½ „	7,320	...	...	2,272
Poona Cantonment Fund.	Building a Market and making other improvements in the Poona Cantonment.	G. R. No. 63 of 8th January 1885.	12,000	6 „	...	4,000	...	...
Bombay Municipality.	Construction of the Vehar Lake and Water-Works.	G. R. No. 1389, dated 27th July 1865, Act XIII of 1863, Section 84 of Act II of 1865, Section 140 of Act III of 1872, and Act III of 1888 .	373,005	4 „	257,468	...	3,273	2,963
	Construction of new Water-Works.	G. I. F. D. No. 3028, dated 20th December 1875 . Bill No. 3 of 1876. Act II of 1880.	360,000	4½ „	...	...	...	436,805
	Carrying out the Surface Drainage.		60,000					
	Balance of Loan of 15 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.		127,000					
	Balance of Loan of 4 lakhs due on 2nd November 1876, secured by Bombay Act II of 1872.	Act III of 1888. . .	37,000					
	Construction of Over-bridges.	G. R. No. 205, dated 28th January 1868 . . .	27,864	6 „	...	100	...	...
	Construction of three Foras Roads and Nowroji Hill Road.	G. R. No. 1552, dated 9th September 1867 . .	47,647					
	Construction of new Drainage Works and new Market.	G. R. No. 1373, dated 21st July 1868 . . .	98,289					
	Construction of Drainage and other Sanitary Works.	G. R. No. 2669, dated 17th July 1882; G. R. No. 364, dated 2nd February 1883; G. R. No. 460, dated 14th February 1884; G. R. No. 124, dated 27th April 1885	440,000	5 „	...	389,900	...	...
	Construction of Fire Brigade Quarters and Stations.	G. R. Nos. 1023, 2164, and 3145, dated 29th March, 28th June, and 6th September 1892, respectively .	45,000	4 „	...	45,000	20,000	...
		Carried over .	8,091,208		3491,151	2,611,896	39,415	1,068,188

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS of MUNICIPALITIES and LOCAL FUNDS on the 31st March 1894 —*continued.*

Name of Local Body.	Purpose of Loan.	Authority for Loan.	Amount of Loan sanctioned.	Rate of Interest	Total Amount owing on 31st March 1894. To Government	Total Amount owing on 31st March 1894. To the Public.	Transactions during 1893-94. Borrowed.	Transactions during 1893-94. Repaid
			Rx.		Rx	Rx	Rx	Rx.
Bombay—*contd.* Bombay Municipality—*contd.*		Brought forward	8,091,028		3,491,151	2,611,896	39,415	1,068,188
	Construction of a lake in the Tansa Valley and other works incidental to bringing in water into Bombay at an estimated cost of Rx. 1,470,000.	G. R. No. 361, dated 12th February 1886; G R. No. 1008, dated 16th March 1886; G. R. No. 1930, dated 31st May 1886; G R. No. 2876, dated 21st September 1887; G. R. No. 3978, dated 21st July 1888; G. R No. 4193, dated 8th October 1889; G. R. No. 3392, dated 13th August 1890; G R. No 3262, dated 15th September 1891	1,470,000	5 p. c.	...	1,470,000	...	...
	Construction of Drainage Works in the City of Bombay.	G. R. No. 2951, dated 28th September 1878	269,400	5 „	...	221,400	...	4,550
	Construction of Drainage and Water-Works.	G. R. No 1427, dated 4th May 1888	70,000	5 „	...	70,000	...	...
	Ditto	G R. No. 873, dated 16th March 1888	120,000	5 „	...	120,000	...	...
	Construction of Market and Roads, Drainage and Water-Works.	G. I. R. No. 4937 of 7th September 1888; F. D No. 3280, dated 19th September 1888; G. R. No. 4138, dated 24th November 1888	100,888	5 „	...	100,850	...	...
	Agripada House Sullage Water Connection Works.	G. R. No 17, dated 3rd January 1890, and G. I. F. D. No. 6547, dated 28th December 1889	24,800	5 „	...	24,800	...	...
	Construction of various Sanitary Works.	G. R. No. 3392, dated 23rd August 1890	350,000	5 „	...	350,000	...	...
	Construction of the New Municipal Office building.	G. R. No. 3262, dated 15th September 1891	80,000	5 „	...	80,000	...	...
	Repayment of balance of Government consolidated loan.	G. R No. 1989, dated 6th June 1893	420,000	4 „	...	420,000	420,000	...
	Construction of Drainage, Warter-Works, Roads, and other works	G. R No. 809, dated 3rd March 1894	232,500	4 „	...	130,000	130,000	...
Karachi Municipality.	For the following works of public utility:— Water-Works Extension; Boulton Market; Empress Market; Light Tramway; Victoria Museum	G R. Nos. 3210, 4269 and 1441, dated 3rd September, 4th December 1883, and 21st April 1884, respectively	50,000	5 & 6 p. c.	...	37,550	...	400
	Drainage Works	G. R. No. 4672 of 25th November 1892	60,000	4½ „	...	60,000	400	...
Dharwar do.	Improvement of Water-supply	G. I F. D. Nos. 3031 of 30th September 1876, and 4251, dated 16th October 1876	3,600	4½ „	1,069	...	..	221
Hyderabad do.	Construction of Water-Works.	G. I. F. D. Nos. 3539 of 9th December 1873, 4421 of 18th December 1873; 3637 of 11th October 1877, and 4503 of 23rd October 1877	30,000	4½ „	7,072	...	...	1,273
Sukkur do.	Construction of Water-Works.	G. R. No. 3707, dated 24th October 1893	20,000	4½ „	...	13,850	13,850	...
Hubli Municipality	Construction of Water-Works for the town of Hubli.	G R No. 4020, dated 8th December 1890; G. R. No 1010, dated 19th March 1891; G. R No. 1078, dated 24th March 1891; G. R. No. 1173, dated 1st April 1891; G. R. No 423, dated 31st January 1894	24,200	4½ „	23,880	...	4,700	320
		Carried over	11,416,416		3,523,172	5,710,346	608,365	1,074,952

Statement of LOANS under the LOCAL AUTHORITIES LOAN ACT, 1879, showing the INDEBTEDNESS OF MUNICIPALITIES AND LOCAL FUNDS on the 31st March 1894—*concluded.*

Name of Local Body.	Purpose of Loan	Authority of Loan	Amount of Loan sanctioned.	Rate of Interest.	Total Amount owing on 31st March 1894.		Transactions during 1893-94.	
					To Government.	To the Public.	Borrowed.	Repaid.
			Rx.		*Rx.*	*Rx.*	*Rx.*	*Rx.*
		Brought forward .	11,416,416		3,523,172	5,710,346	608,365	1,074,952
Bombay—*concld.*								
Sangamner Municipality.	Sanitary Works . .	G. I. F. D. No. 2308 of 29th June 1878 . . .	6 00	4½ p. c.	213	...	...	35
Panvel do.	Water-Works . .	G. R. Nos. 2659, 3672, and 4494, dated 29th June, 14th September, and 14th December 1892, respectively .	5,900	4½ „	5,804	...	...	96
Surat do.	Widening the roads in the localities devastated by the fire.	G. R. No. 4367, dated 30th October 1890 . . .	20,000	5½ „	...	16,000	...	1,000
Godhra do.	Improvement of roads in the city.	G. R. F. D. Nos. 2143, dated 3rd June 1889, and 2985, dated 6th August 1889. .	1,000	5 „	852	...	...	36
Ahmedabad do.	Carrying out a part of the Water-supply Scheme and paying off the existing Loans.	G. R. No. 3513 of 26th December 1887 . .	30,000	5 „	...	27,480	...	2,520
		G. R. No. 1449 of 14th May 1888	10,000	5 „	...	9,160	...	840
	Water and Drainage Works.	G. R. No. 300, dated 29th January 1890, and G. R. No. 559, dated 18th February 1890 . . .	45,000	4½ „	43,480	...	...	766
	Water-Works . .	G. R. No. 1449, dated 14th May 1888 . . .	30,000	5 „	...	16,350	...	...
	Payment of contribution towards reconstruction of the Ellis Bridge.	G. R. No. 728, dated 28th February 1890 . . .	5,100	5 „	...	5,100	...	...
	Making House connection with Drainage.	G. R. No. 1874, dated 17th May 1893 . .	2,000	4½ „	...	2,000	2,000	...
	Drainage extension works.	G. R. No. 3466, dated 4th October 1893 . . .	20,000	4½ „	...	20,000	20,000	...
Pen do.	Distribution of water pipes throughout the town.	G. R No. 123 of 13th January 1885	1,000	6 „	...	500	...	50
Ratnagiri City do.	Nachna Water-Works .	G. R. No. 3346 of 6th November 1880	3,000	6¼ „	...	1,975	...	50
	Ditto ditto .	G. R. No. 2632 of 31st July 1884	1,500	5 „	...	1,500	...	...
Rajapur do.	Water-Works at Kodowli.	G. R. No. 273 of 3rd February 1879	2,000	7 „	...	100	...	...
	Ditto ditto .	G. R. Nos. 737 and 2507 of 16th March and 26th August 1886, respectively . .	1,200	6 „	...	1,200	...	...
Chiplun do.	Construction of the Main Aqueduct and Distributory Works of the Chiplun Water-Works.	G. R. No. 613 of 19th February 1883	3,000	6¼ „	...	300	...	...
Sholapur do.	Water-Works . .	G. R No. 3036 of 30th November 1879	19,390	7 „	...	5,900	...	500
Satara do.	Extension of Water-Works.	G. R. No. 3740 of 13th December 1881 . . .	30,000	(*a*)	...	17,570	...	573
Islampur do.	Ditto ditto .	G. R. No. 4111 of 28th November 1893 . .	2,100	4½ p. c	2,100	...	2,100	...
Junner do.	Construction of a Tank for the Water-supply in the town.	G. R No. 963 of 17th March 1883	3,300	5 „	...	1,300	...	200
Telegaum-Dabhada Municipality	Construction of Water-Works.	G. R. Nos 227 of 24th January 1883 and 1028 of 20th April 1887 . . .	3,320	5 „	...	2,157	...	83
Nariad do.	Construction of Latrines in the town.	G. R. Nos. 81 and 282, dated 10th and 26th January 1890, respectively . .	1,000	5 „	...	700	...	100
Dhulia do.	Improvement of the Water-supply.	G. R. Nos. 4948 of 14th December 1893 and 869 of 6th March 1893 . .	25,000	4½ „	24,000	...	9,000	...
		Total Bombay .	11,681,826		3,599,621	5,839,638	641,465	1,081,801

(*a*) Rx. 7,650 with interest at 7 per cent., Rx. 4,350 at 6¼ per cent., Rx. 17,400 at 6 per cent., Rx. 400 at 6½ per cent., and Rx. 200 at 4½ per cent.